United Nations A/68/782/Add.2

General Assembly

Distr.: General
14 April 2014

Original: English

Sixty-eighth session
Agenda item 154
Financing of the United Nations Integrated Mission in Timor-Leste

Budget performance of the United Nations Integrated Mission in Timor-Leste for the period from 1 July 2012 to 30 June 2013

Report of the Advisory Committee on Administrative and Budgetary Questions

Revised apportionment	$101,604,900
Expenditure	$101,603,400

14-29921 (E) 170414

Please recycle

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the budget performance of the United Nations Integrated Mission in Timor-Leste (UNMIT) for the period from 1 July 2012 to 30 June 2013 (A/68/607). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with responses received in writing on 19 February 2014.

2. The Security Council, by its resolution 1704 (2006), established the mandate for UNMIT, which was extended in its subsequent resolutions. The most recent extension of the mandate authorized by the Security Council in its resolution 2037 (2012) ended on 31 December 2012. On 1 January 2013, the Mission commenced its administrative liquidation, which continued until June 2013.

3. The Advisory Committee recalls that, in accordance with General Assembly resolution 67/245 B, the appropriation for the maintenance of the Mission for the period from 1 July 2012 to 30 June 2013 was reduced by an amount of $53,824,100 to $101,604,900, including $89,566,600 for the maintenance of the Mission for the period from 1 July to 31 December 2012 and $12,038,300 for the administrative liquidation of the Mission for the period from 1 January to 30 June 2013. The Committee further recalls that, in the same resolution, the General Assembly decided to defer until its sixty-eighth session action on the unencumbered balance of $3,757,300 in respect of the financial period from 1 July 2011 to 30 June 2012, as well as the other income and adjustments in the amount of $2,069,000, and on the decrease of $168,400 in the estimated staff assessment income in respect of the same period.

II. Budget performance for the period from 1 July 2012 to 30 June 2013

4. Information with respect to the mandate performance of the Mission is provided in paragraphs 7 to 12 of the performance report. The Secretary-General indicates that the total expenditures for the maintenance and liquidation of the Mission for 2012/13 amounted to $101,603,400 gross, compared to the total amount of $101,604,900 gross appropriated under the terms of General Assembly resolution 67/245 B, representing an implementation rate of 100 per cent in terms of gross resource utilization. Detailed information on the budget implementation of the Mission is provided in paragraphs 13 to 24 of the performance report.

5. The Secretary-General provides information on resource performance of the Mission for the period from 1 July 2012 to 30 June 2013 in section III of the report. It contains a summary of financial resources, redeployments across groups of expenditure, monthly expenditure pattern, other income and adjustments, expenditure for contingent-owned equipment and value of non-budgeted contributions.

6. The analysis of variances provided in section IV of the report indicates an increased requirement of resources for the international staff, national staff, United Nations Volunteers and general temporary assistance compared to the corresponding budgeted amounts. The increased requirements are attributed mainly to higher costs

than budgeted for the termination, separation and repatriation of international staff and their dependants and higher termination and separation costs than budgeted, particularly in recording the staff assessment in the case of national staff. Under all other items of expenditure lower levels of requirements are reported compared to the budgeted amounts.

7. According to the human resources incumbency performance provided in the summary of the report, for the period from July 2012 to June 2013 the initial authorized level of international staff was 352, and the average monthly incumbency of international staff was 165. Upon enquiry, the Advisory Committee was informed that during the drawdown period, from 1 July to 31 December 2012, a total of 132 international staff were terminated, 91 were reassigned to other missions and 10 were separated following the completion of their assignment contracts. The Committee was further informed that during the liquidation period, from 1 January to 30 June 2013, a total of 65 international staff were terminated, 37 were reassigned to other missions and 31 were separated following the completion of their assignment contracts.

8. The Secretary-General indicates, in paragraph 49 of his report, that following the drawdown period, the liquidation team executed a six-month liquidation of UNMIT, which was carried out in two phases: execution of the Mission's preliminary assets disposal plan in the first three months, and completion of the remaining administrative part of the liquidation by June 2013.

9. The Committee was informed, upon enquiry, that during the liquidation period the majority of the assets were disposed of through transfers to other offices and peacekeeping missions of the United Nations, donations and sale; some assets that were either unsuitable for sale, or not required by other missions, were destroyed. The Committee was further provided with the details of the disposal of United Nations-owned vehicles and communication and information technology equipment. **The Committee is of the view that in the interest of budgetary transparency and accuracy, more detailed information, including the quantities and values, of non-expendable assets transferred to other offices, peacekeeping missions or reserve of the United Nations, should be reflected in the budget performance reports of the peacekeeping missions. The Committee therefore recommends that the General Assembly request the Secretary-General to reflect such details clearly in the future budget performance reports of the peacekeeping missions.** The Committee further comments on the transfer of non-expendable assets in its report on the overview of the financing of United Nations peacekeeping operations (A/68/782).

III. Financial position of UNMIT as at 30 June 2013

10. The summary of the financial position of the Mission as at 30 June 2013 is provided in section V of the report, and indicates a net shortfall in cash amounting to $1,417,700 resulting from cash assets amounting to $4,975,700 and cash required to cover total liabilities amounting to $6,393,400. As also shown in the summary, total credits due to Member States equal $11,981,900, comprising $5,826,300 for the period ended 30 June 2012 and $6,155,600 for the period ended 30 June 2013. The Secretary-General indicates that the credits due to Member States from the 2011/12 and 2012/13 financial periods cannot be made available to them owing to a net shortfall of cash.

IV. Recommendation

11. The action to be taken by the General Assembly in connection with the financing of UNMIT is indicated in paragraph 69 of document A/68/607. **The Advisory Committee recommends that the General Assembly:**

(a) **Defer a decision on the treatment of the total amount of $5,826,300 in respect of the period from 1 July 2011 to 30 June 2012;**

(b) **Take note of the total amount of $6,155,600, comprising the unencumbered balance of $1,500 with respect to the period from 1 July 2012 to 30 June 2013, and other income for the period ended 30 June 2013 amounting to $6,154,100;**

(c) **In respect of the period from 1 July 2012 to 30 June 2013, defer until the consideration of the final performance report of the Mission a decision on the treatment of the total amount of $6,155,600 indicated in subparagraph (b) above, as well as on the increase of $1,800,400 in the estimated staff assessment income in respect of the same period.**

United Nations A/68/782/Add.3

General Assembly

Distr.: General
15 April 2014

Original: English

Sixty-eighth session
Agenda item 163
Financing of the United Nations Mission for the Referendum in Western Sahara

Budget performance for the period from 1 July 2012 to 30 June 2013 and proposed budget for the period from 1 July 2014 to 30 June 2015 of the United Nations Mission for the Referendum in Western Sahara

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2012/13	$58,253,000
Expenditure for 2012/13	$56,481,400
Unencumbered balance for 2012/13	$1,771,600
Appropriation for 2013/14	$58,404,000
Projected expenditure 2013/14[a]	$58,104,700
Estimated unencumbered balance for 2013/14[a]	$299,300
Proposal submitted by the Secretary-General for 2014/15	$54,019,300
Recommendation of the Advisory Committee for 2014/15	$53,879,600

[a] Estimates as at 31 January 2014.

14-30083 (E) 220414

Please recycle

I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraphs 23 and 32 below would entail a reduction of $139,700 to the proposed budget for the United Nations Mission for the Referendum in Western Sahara (MINURSO), for the period from 1 July 2014 to 30 June 2015.**

2. During its consideration of the financing of MINURSO, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 25 March 2014. The documents reviewed and those used for background by the Committee in its consideration of the financing of MINURSO are listed at the end of the present report. The Committee's detailed comments and recommendations on the findings of the Board of Auditors on United Nations peacekeeping operations and on the overview of the financing of United Nations peacekeeping operations can be found in its related reports (A/68/843 and A/68/782, respectively).

II. Budget performance report for the period from 1 July 2012 to 30 June 2013

3. In its resolution 66/278, the General Assembly appropriated an amount of $58,253,000 gross ($55,972,400 net) for the maintenance of MINURSO for the period from 1 July 2012 to 30 June 2013. Total expenditure for the period amounted to $56,481,400 gross ($54,207,600 net), resulting in an unencumbered balance of $1,771,600 gross ($1,764,800 net), which represents, in gross terms, 3.0 per cent of the total appropriation.

4. The underexpenditure was owing mainly to lower than budgeted requirements under: (a) international staff ($1,108,900, or 6.1 per cent) as the result of an actual vacancy rate of 6 per cent for international staff as compared with the budgeted rate of 2 per cent, and reduced requirements for common staff costs owing to the status of the Mission as a family duty station; (b) national staff ($367,300, or 6.5 per cent) owing to the depreciation of the local currency against the United States dollar; and (c) lower than budgeted requirements of some $700,000 under air transportation, owing to the decommissioning of a fixed-wing aircraft. The underexpenditure was partly offset by higher than planned expenditure of some $461,400 under information technology owing to the replacement of desktops and laptops, as well as requirements to support implementation of Umoja and International Public Sector Accounting Standards (IPSAS). A detailed analysis of variances is provided in section IV of the relevant budget performance report (A/68/608).

5. In paragraph 17 of the performance report, the Secretary-General indicates that the Moroccan dirham and the Algerian dinar depreciated by 4 per cent and 9 per cent, respectively, against the United States dollar as compared with the budgeted exchange rates. Upon enquiry, the Advisory Committee was informed that the depreciation of the local currency had commenced at the end of 2011 and continued throughout the 2012/13 period. An exchange rate of 7.88 of the Moroccan dirham against the United States dollar as at 1 September 2011 was applied when preparing the cost estimates for the 2012/13 financial period. As at 1 May 2012, the exchange rate had evolved to 8.44. In its previous reports on cross-cutting issues (A/66/718

and A/67/780), the Advisory Committee expressed the view that, in the light of the time lag between budget preparation and the start of the financial period, on a pilot basis, information on the impact of the most recent exchange rates should be provided to the General Assembly at the time of its consideration of peacekeeping budget proposals. The Advisory Committee considers that its earlier views remain valid and reiterates that request.

6. The comments of the Advisory Committee on the information presented in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2014 to 30 June 2015.

III. Financial position and information on performance for the current period

7. The Advisory Committee was informed that, as at 11 February 2014, a total of $1,020,092,100 had been assessed on Member States in respect of MINURSO since its inception. Payments received as at the same date amounted to $972,134,200, leaving an outstanding balance of $47,957,900. The Committee was also informed that payments totalling $809,669 had been made in January 2014 for troop costs up to 31 October 2013, and that an amount of $77,200 was owed for the period from 1 November 2013 to 31 January 2014. As at 31 December 2013, contingent-owned equipment had been certified up to 30 September 2013 and paid up to 16 November 2010, and the balance owed amounted to $531,000. As at 10 February 2014, taking into account a three-month operating reserve of $14,462,900 (excluding reimbursements for troop-contributing countries), the Mission had a cash shortfall of $5,562,900.

8. The Advisory Committee notes that MINURSO continues to have outstanding contributions and an unfavourable cash position. Upon enquiry, the Advisory Committee was provided with the following table showing total troop costs and payments made since 2000.

Total troop costs (including regular and supplemental payments in the relevant years)

(Thousands of United States dollars)

	2000	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*	*2014*
Owed as at 1 January	726.6	92.8	92.3	217.7	509.6	792.0	1 074.4	1 362.8	1 648.8	1 937.1	2 230.1	53.5	254.3	562.1	863.3
Estimated amounts owed	277.0	274.1	288.3	291.8	282.4	282.4	288.4	286.0	288.3	293.0	292.4	301.3	307.8	301.2	23.5
Less: payments made during the year	910.9	274.5	162.9	–	–	–	–	–	–	–	2 468.9	100.6	–	–	809.7
Balance as at 31 December	**92.8**	**92.3**	**217.7**	**509.6**	**792.0**	**1 074.4**	**1 362.8**	**1 648.8**	**1 937.1**	**2 230.1**	**53.5**	**254.3**	**562.1**	**863.3**	**77.2**[a]

[a] As at 27 February 2014.

9. **While noting that there has been some improvement, the Advisory Committee reiterates its concern over the continuing precariousness of the financial situation of MINURSO and its negative impact on timely reimbursements to troop-contributing countries (A/67/780/Add.4, para. 11). The Committee further recalls the repeated calls by the General Assembly for all Member States to fulfil their financial obligations on time, in full and without conditions (most recently in its resolution 68/246).**

10. The Advisory Committee was provided with information on the incumbency of MINURSO military and civilian personnel for the period from 1 July 2013 to 30 June 2014, as at 31 January 2014, as follows:

Category	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military observers	203	196	3
Military contingent personnel	27	27	–
United Nations police	12	4	67
Posts			
International staff	99	96	3
National staff	176	164	7
General temporary assistance			
National staff	1	1	–
United Nations Volunteers	16	15	6

[a] Represents the highest authorized strength for the period.

11. The Advisory Committee was also provided with information showing current and projected expenditure for the period from 1 July 2013 to 30 June 2014, with reasons for variances. Expenditure for the period as at 31 January 2014 amounted to $38,664,500 gross ($37,759,300 net) against an appropriation of $58,404,000 gross ($55,982,000 net). At the end of the current financial period, the Mission projects total expenditure of $58,104,700, reflecting an underexpenditure of $299,300, or 0.5 per cent, of the approved appropriation for the 2013/14 financial period.

12. The Advisory Committee was informed that the projected expenditures for 2013/14 reflected the combined effect of both lower and higher than budgeted requirements under various categories of expenditure. Underexpenditures were projected under: (a) United Nations police, owing to a projected 50 per cent delayed deployment factor compared with the budgeted full incumbency level as well as the non-deployment of six additional United Nations police personnel (see para. 15 below) owing to the temporary suspension of activities related to confidence-building measures; (b) national General Service staff, owing mainly to a projected vacancy rate of 6 per cent compared with the budgeted vacancy rate of 4 per cent; (c) United Nations Volunteers, owing to a projected vacancy rate of 10 per cent as compared with the budgeted vacancy rate of 6 per cent; and (d) air transportation, owing to lower operating costs in the new helicopter contract, which came into effect in September 2013. The reduced requirements were expected to be largely offset by higher than budgeted requirements under: (a) facilities and infrastructure, attributable to increased requirements for new hard-wall kitchens to replace obsolete

tented kitchens at seven team sites, and higher than planned costs of fuel; (b) communications, owing to the replacement of obsolete radios and switchboard; and (c) information technology, owing to increased requirements for updating backup facilities and network switches.

IV. Proposed budget for the period from 1 July 2014 to 30 June 2015

A. Mandate and planned results

13. The mandate of MINURSO was established by the Security Council in its resolution 690 (1991). The most recent extension of the mandate, to 30 April 2014, was authorized by the Council in its resolution 2099 (2013). In his report on the proposed budget, the Secretary-General indicates that, during the budget period, MINURSO would: continue its observation and monitoring activities to ensure the compliance of the parties with the ceasefire agreement; provide continued support to the Personal Envoy of the Secretary-General in the performance of his functions; facilitate the work of the Office of the United Nations High Commissioner for Refugees (UNHCR) in implementing and seeking to expand the programme of confidence-building measures through the provision of United Nations police officers to monitor family visits; provide logistical support to the African Union representatives in Laayoune; and conduct surveys and maintain the volume of clearance of hazardous areas contaminated by mines and other explosive remnants of war on the east side of the berm in cooperation with a non-governmental organization.

14. The Secretary-General further indicates that the Mission faces an increase in monitoring challenges related to the growth in military dispositions west of the berm in response to regional threats, and that as at 30 June 2013, the military component of MINURSO stood at its full authorized strength of 231 personnel. The Secretary-General also indicates that security has become a growing concern, for both the parties and the Mission, and that in April 2013, by its resolution 2099 (2013), the Security Council approved an increase in the strength of United Nations police officers from 6 to 12 in MINURSO to implement the expanded family visit programme. In his report to the Security Council on the situation concerning Western Sahara (S/2013/220, para. 100), the Secretary-General signalled that, should the Council approve his recommendation on the increase in the authorized strength of United Nations police officers to assist UNHCR in the confidence-building measures programme, the cost of maintaining the Mission until 30 June 2013 would be limited to the amounts approved by the Assembly. With regard to the 2013/14 period, the Secretary-General had indicated that the proposed budget, based on the authorized strength of 6 United Nations police officers, had already been submitted for consideration by the Assembly, but that he would advise the Advisory Committee on Administrative and Budgetary Questions and the Assembly, as necessary.

15. During its consideration of the budget proposals of the Secretary-General for MINURSO for 2014/15, the Advisory Committee was informed, upon enquiry, that it had not been apprised of the decision of the Security Council to increase the authorized strength of the United Nations police from 6 to 12 personnel for the

2013/14 period because the Secretary-General did not need to seek additional funding, given that the additional annual requirement, estimated at some $150,000 for full incumbency, could be absorbed by the Mission in 2013/14. Furthermore, in the end, the six additional police officers were not deployed (see para. 12 above). **The Advisory Committee considers that, regardless of the capacity of the Mission to absorb additional requirements in 2013/14, it should have been apprised of the increase in the authorized strength of police personnel of the Mission, as indicated by the Secretary-General in his report to the Security Council. The Committee trusts the Secretary-General will take the necessary steps to ensure that such an omission will not recur.**

B. Resource requirements

16. The proposed budget for MINURSO for the period from 1 July 2014 to 30 June 2015 amounts to $54,019,300 gross ($51,728,800 net), representing a decrease of $4,384,700, or 7.5 per cent, in gross terms, compared with the appropriation of $58,404,000 for 2013/14. The Advisory Committee notes that compared with the projected expenditure of $58,104,700 for 2013/14 (see para. 11 above), the proposed decrease in resources for 2014/15 would amount to $4,085,400, or 7.0 per cent, of the 2013/14 appropriation. This decrease is attributable mainly to: (a) decreased provisions for civilian personnel owing to a reduction of 14 posts, including 8 international and 5 national General Service posts; and (b) air transportation, related mostly to lower market rates for the rental and operation of helicopters. The reduced requirements are partially offset by increases under: (a) official travel; (b) ground transportation, owing to the replacement of 28 light passenger vehicles and an ambulance; and (c) communications and information technology, owing to the replacement of obsolete equipment and an allocation of indirect costs to support Umoja and other information systems in the field. Detailed information on the financial resources requested and an analysis of the variances are provided in sections II and III of the report of the Secretary-General on the proposed budget (A/68/699).

17. The Advisory Committee notes that for the 2014/15 period, budgeted voluntary contributions in kind would amount to $2,071,680, comprising contributions from the Government of Morocco ($1,718,345) and the Government of Algeria ($353,335) (A/68/699, sect. II.A). Furthermore, non-budgeted contributions under the status-of-mission agreement, in respect of accommodation, are estimated at $1,476,000, comprising contributions from the Government of Morocco ($1,394,000) and the Government of Algeria ($82,000) (A/68/699, sect II.B). **The Advisory Committee notes the continued voluntary contributions with appreciation.**

1. Military and police personnel

Category	*Approved 2013/14*	*Proposed 2014/15*[a]	*Variance*
Military observers	203	203	–
Military contingent personnel	27	27	–
United Nations police	12	12	–

[a] Represents the highest authorized strength for the period.

18. The proposed budget for military and police personnel for the period from 1 July 2014 to 30 June 2015 amounts to $6,976,100, an increase of $190,400, or 2.8 per cent, compared with the apportionment of $6,785,700 for 2013/14. The increase is owing mainly to higher requirements for United Nations police as a result of the increase in the strength of United Nations police officers from 6 to 12 approved by the Security Council in its resolution 2099 (2013) for which no provision was made in the 2013/14 budget period (see para. 15 above).

Combat rations

19. During its consideration of the proposals of the Secretary-General for MINURSO, the Advisory Committee was informed that the military observers of the Mission were required to consume combat rations twice a month in order to ensure that the purchased stock of such rations was utilized prior to its expiry date. According to the Secretary-General, this practice allowed, inter alia, thorough cleaning of the kitchen, refrigerators, ration storage areas and dining halls on a monthly basis. The Advisory Committee was further informed that combat rations were purchased for long-range or overnight patrols during which the military observers had no access to fresh or cooked rations as well as to constitute strategic and operational rations reserves for situations in which the supply of fresh or cooked rations was interrupted owing to transportation issues and other emergencies. Each combat rations pack constituted a full day of rations per person per day, with 2,200 calories of full nutritional value. The Advisory Committee comments further on this matter in its report on the overview of the financing of United Nations peacekeeping operations (A/68/782).

2. Civilian personnel

Category	*Approved 2013/14*[a]	*Proposed 2014/15*[a]	*Variance*
International staff	99	91	(8)
National staff	176	171	(5)
Temporary positions	1	–	(1)
United Nations Volunteers	16	16	–
Total	**292**	**278**	**(14)**

[a] Represents the highest level of authorized/proposed strength.

20. The estimated requirement for civilian personnel for the period from 1 July 2014 to 30 June 2015 amounts to $23,010,300, reflecting a decrease of $1,164,700, or 4.8 per cent, in comparison with the apportionment for 2012/13. The reduced requirements for 2014/15 are related mainly to a net reduction of 14 posts, including eight international and five national General Service posts and one temporary position, and the conversion to national General Service posts of four Field Service posts and one national General Service temporary position, offset in part by increased requirements relating to revised salary scales for national staff, and a 3 per cent appreciation of the rate for the Moroccan dirham against the United Nations dollar that was applied in 2013/14.

21. The vacancy factors applied to the cost estimates for civilian personnel remain unchanged compared with the budgeted vacancy factors for 2013/14, and are as

follows: 3 per cent for international staff, 4 per cent for national General Service staff and 6 per cent for United Nations Volunteers. The proposed vacancy factors are explained in paragraph 45 of the proposed budget (A/68/699).

22. Upon enquiry, the Advisory Committee was provided with the following table showing the authorized, actual and proposed vacancy rates for the 2012/13, 2013/14 and 2014/15 periods by category of personnel. The Committee notes that, for the current period, as at 31 March 2014, actual vacancy rates for United Nations police and national General Service staff stood at 33.3 per cent and 7.5 per cent, respectively.

Authorized, actual and proposed vacancy rates for 2012/13, 2013/14 and 2014/15 by category of personnel

	2012/13		*2013/14*			*2014/15*
Category of personnel	*Authorized average*	*Actual average*	*Authorized average*	*Actual as of 31 March 2014*	*Actual average as of 31 March 2014*	*Proposed average*
Military and police personnel						
Military observers	2	5.4	2	3	2	2
Military contingents	0	0	0	0	3.7	0
United Nations police	0	0	0	33.3[a]	16.7	0
Government-provided personnel	80	60	60	70	60	60
Civilian personnel						
International staff	2	6	3	2	3	3
National Professional Officers	0	0	0	0	0	0
National General Service	5	5.7	4	7.5	6.3	4
United Nations Volunteers	2	18.8	6	6.3	12.5	6
Temporary positions (general temporary assistance)						
National staff	0	0	0	100	0	0

[a] The vacancy rate was calculated using the planned authorized strength of 6 United Nations police officers. At the increased authorized level of 12 United Nations police officers, approved by the Security Council in its resolution 2099 (2013), the actual vacancy rate as at 31 March 2014 and actual average vacancy rate from 1 July 2013 to 31 March 2014 would be 66.7 per cent and 58.3 per cent, respectively.

23. The Advisory Committee reiterates its view that the delayed deployment factors and vacancy rates to be applied should be based on fully justified budgetary assumptions that take into account both historical data and foreseeable factors. In this regard, clear justification should be provided in budget documents for the rates used, particularly when they differ from the actual rates at the time of budget

preparation (see A/66/718, para. 36). **In view of the foregoing, the Advisory Committee recommends that the General Assembly request the Secretary-General to apply vacancy factors of 15 per cent for United Nations police and 5 per cent for national General Service staff of MINURSO for the 2014/15 period.**

24. The Secretary-General indicates that the staffing proposals are based mainly on a review conducted by MINURSO of its mission support functions, which resulted in proposals for the nationalization of four Field Service posts to four national General Service posts that will allow for capacity-building of national staff and create opportunities for upward mobility. **The Advisory Committee has consistently emphasized the importance of using national staff, as appropriate, and of building national capacity. It encourages the Secretary-General to continue to seek opportunities for the nationalization of posts, as appropriate, in the context of the civilian staffing review referred to by the Secretary-General in his report on the overview of the financing of the United Nations peacekeeping operations (A/68/731, paras. 171-175). A summary of the proposed post changes is provided in annex I to the present report.**

Recommendations on posts

Conversion

25. A total of five posts, comprising four Field Service posts and one national general temporary assistance position, are proposed for conversion to national General Service posts to allow for capacity-building of national staff and create opportunities for upward mobility, as follows:

(a) In the Human Resources Section, one Field Service post of Travel Assistant is proposed for conversion to a national General Service post;

(b) In the Transport Section, one Field Service post of Dispatcher is proposed for conversion to a national General Service post;

(c) In the Aviation Section, one Field Service post of Movement Control Assistant is proposed for conversion to a national General Service post;

(d) In the Property Management Section, one Field Service post of Movement Control Assistant is proposed for conversion to a national General Service post;

(e) In the Property Management Section, one temporary national General Service position of Documents Assistant is proposed for conversion to a national General Service post owing to the continuing nature of the function.

The Advisory Committee has no objection to the conversion of those posts, as proposed by the Secretary-General.

Abolishment

26. The Secretary-General is proposing to abolish, mainly in the support component, a total of 14 posts, comprising 4 Field Service posts and 10 national General Service posts. He indicates that the functions of the abolished posts will be absorbed by existing staff. The posts proposed for abolishment are as follows:

(a) In the Tindouf Liaison Office, two national General Service posts, one of Maintenance Worker and one of Facilities Maintenance Assistant;

(b) In the Office of the Chief of Mission Support, one Field Service post of Aviation Safety Assistant;

(c) In the Office of the Chief of Technical Services, one national General Service post of Administrative Assistant;

(d) In the Procurement Section, one national General Service post of Procurement Assistant;

(e) In the Engineering Section, one Field Service post of Electrical Technician and one national General Service post of Heavy Duty Vehicle Operator;

(f) In the Communications and Information Technology Section, one Field Service post of Satellite Technician and one national General Service post of Billing Assistant;

(g) In the Transport Section, one Field Service post of Driver and one national General Service post of Heavy Duty Vehicle Operator;

(h) In the Joint Logistics Section, one national General Service post of Fuel Assistant;

(i) In the Aviation Section, one national General Service post of Materials and Assets Assistant;

(j) In the Property Management Section, one national General Service post of Claims Assistant.

The Advisory Committee has no objection to the abolishment of those posts, as proposed by the Secretary-General.

Redeployment

27. The Secretary-General proposes to redeploy two national General Service posts of Heavy Vehicle Operator from the Transport Section to the Office of the Special Representative of the Secretary-General as Drivers to regularize existing arrangements.

28. Upon enquiry, the Advisory Committee was informed that the existing arrangements, whereby two Heavy Vehicle Operators attached to the Transport Section serve as Drivers in the Office of the Special Representative of the Secretary-General, had been in place since 2001, spanning the tenure of multiple Special Representatives of the Secretary-General. **The Advisory Committee shares the view of the Secretary-General that the discrepancy between the approved staffing table and existing arrangements should be rectified. Accordingly, the necessary adjustments should be made, either to the posts or to the existing arrangements. Based on the justifications provided, the Committee recommends that the General Assembly approve the proposed redeployments. It trusts that the Secretary-General will henceforth ensure that all changes to the functions and locations of posts are submitted for consideration by the General Assembly in a timely manner, so as to ensure that the approved staffing table of the Mission and the effective functions and locations of its posts are properly aligned.**

Government-provided personnel

29. The Secretary-General proposes the continuation of a total of 10 Government-provided personnel in 2014/15. Upon enquiry, as to the reasons for the high vacancy factor (60 per cent) applied to this category of personnel, the Advisory Committee was informed that the personnel in question were provided by the African Union to staff an African Union Office. The Office was formed in 1991 as part of the initial establishment of MINURSO, which itself had been based on an African Union settlement/peace plan, and all posts had been filled initially. The functions of the posts were related to the observation and monitoring of the identification process and, eventually, the referendum. As some of those activities have now been completed, at present the Office consisted of four staff, comprising one Senior Representative, one Senior Political Affairs Officer, one Political Affairs Officer and one Secretary. The functions of the current staff of the Office were to provide advice to MINURSO on African Union-related issues and to ensure that the African Union was kept informed of activities related to MINURSO. The Advisory Committee was further informed that some of the staff of the African Union Office were senior officials at the level of ambassador. The Committee comments further on Government-provided personnel in its report on the overview of the financing of United Nations peacekeeping operations (A/68/782).

3. Operational costs

(United States dollars)

	Approved 2013/14	*Proposed 2014/15*	*Variance*
Operational costs	27 443 300	24 032 900	(3 410 400)

30. The estimated requirements for operational costs in the period from 1 July 2014 to 30 June 2015 amount to $24,032,900, representing a decrease of $3,410,400, or 12.4 per cent, compared with the apportionment for 2013/14.

Official travel

31. Estimated requirements for official travel for the 2014/15 period amount to $752,000, an increase of $36,900, or 5.2 per cent, compared with the apportionment for 2013/14. Explanations on the increased requirements are given in paragraph 59 of the budget document. The Secretary-General indicates that the increased requirements for travel are related, inter alia to: (a) increased interest in Western Sahara, which in turn requires more frequent travel of the Special Representative of the Secretary-General and the Chief of Staff; (b) travel of substantive component staff members to participate in the Human Resources Expert Panel, as well as travel of staff of the Public Information Office and the Office of Legal Affairs to attend annual conferences; and (c) provision of travel related to Umoja, including training sessions. The Advisory Committee was informed that the total number of planned trips would increase from 86 in 2013/14 to 100 in 2014/15.

32. **While recognizing that the travel needs of the Mission may evolve and grow, the Advisory Committee is of the view that the explanation provided by the Secretary-General does not justify the increase of 5.2 per cent in the proposed requirements for official travel for 2014/15, taking into account, in particular, the increased opportunities for using alternative means of**

communication, given the reductions expected pursuant to General Assembly resolutions 65/268 and 67/254. The Advisory Committee therefore recommends that the General Assembly maintain resources for official travel for 2014/15 at the same level as for 2013/14. The Committee comments further on this subject in its report on the overview of the financing of United Nations peacekeeping operations (A/68/782).

Facilities and infrastructure

33. The Advisory Committee notes from the indicators of achievement related to Facilities and Infrastructure under expected accomplishment 3.1: increased efficiency and effectiveness of logistical, administrative and security support to the Mission, in the performance report (A/68/608), that the replacement of the soft-wall accommodation with hard-wall containerized accommodation in one team site and the replacement of soft-wall kitchens with hard-wall kitchens in three team sites could not be implemented in 2012/13. Upon enquiry as to the status of those activities, the Advisory Committee was informed that the replacement of the soft-wall accommodation was ongoing and was expected to be completed by 30 April 2014, as indicated in the performance report (A/68/608).

34. With regard to the replacement of kitchens, the Advisory Committee was informed that eight out of nine kitchens received from the United Nations Mission in the Central African Republic and Chad had been damaged in transit and were subject to an insurance claim. The Mission was able to assemble one serviceable kitchen from parts of the eight damaged kitchens and to install serviceable kitchens in two team sites. As indicated in paragraph 12 above, the Mission intends to install new hard-wall kitchens at the remaining seven team sites during the current budget period. **The Advisory Committee trusts that the Secretary-General will ensure the timely submission of all insurance claims in order to expedite reimbursement from insurance companies, as well as the installation of kitchens in the seven remaining team sites.**

Ground transportation

35. Estimated requirements for ground transportation for the 2014/15 period amount to $1,784,200, an increase of $223,100, or 14.3 per cent, compared with the apportionment for 2013/14. This increase is attributable primarily to increased requirements for the replacement of 28 light passenger vehicles and an ambulance, offset in part by reduced requirements for spare parts. In paragraph 17 of the budget document, the Secretary-General states that, taking into account prolonged use in severe conditions, the life expectancy of the vehicles has expired, and that during the reporting period the Mission would also write off a total of 47 vehicles in order to enhance compliance with standard ratios. The projected holdings of United Nations-owned light-passenger vehicles are expected to decrease from 203 at the beginning of the period to 184 following the acquisition of 28 vehicles and write-off of 47 vehicles during the 2014/15 period.

36. With regard to the age profile of the vehicles, the Advisory Committee was informed that the Mission's fleet comprised 51 vehicles purchased in 2006, 6 in 2007, 61 in 2008, 26 in 2009, 53 in 2010, 26 in 2011 and 1 in 2012. The Committee was further informed that the Mission followed the standard guidelines issued by the Department of Field Support for the replacement of vehicles, based on age and

mileage as well as on technical condition and serviceability. As to the vehicles proposed for write-off, the Committee was informed that all 47 would have reached the required age or mileage limits by 2015. Furthermore, repair of the vehicles was no longer economical given their technical condition resulting from accidents, damage, fatigue and wear. The Committee addresses this issue in further detail in its report on the overview of the financing of United Nations peacekeeping operations (A/68/782).

Air transportation

37. Estimated requirements for air transportation for the 2014/15 period amount to $11,036,300, a decrease of $3,898,400, or 26.1 per cent, compared with the apportionment for 2013/14. From the supplementary information provided to it, the Advisory Committee notes that the reduced requirements are attributable largely to the lower market rate for the rental and operation of helicopters ($4,039,600). The decrease is offset in part by higher contractual costs for the rental and operation of fixed-wing aircraft ($132,500). In 2014/15, the Mission will operate and maintain two fixed-wing and two rotary-wing aircraft, as well as four aviation fuel stations.

Information technology

38. The Advisory Committee notes an increase in the requirements for information technology in the 2012/13, 2013/14 and 2014/15 periods, as follows:

(a) In the 2012/13 period, actual requirements for information technology amounted to $1,407,500, reflecting an increase of $461,400, or 48.8 per cent, over the appropriation of $946,100, owing to the replacement of desktops and laptops as well as requirements to support Umoja and IPSAS (A/68/608, para. 39);

(b) In the current period, projected expenditures under information technology amount to $1,161,000, reflecting an increase of $151,500, or 15 per cent, over the appropriation of $1,009,500, owing to increased requirements for updating backup facilities and network switches;

(c) For 2014/15, the Secretary-General proposes a total amount of $1,261,600, which represents an increase of $252,100, or 25 per cent, compared with the appropriation for 2013/14.

39. Upon enquiry, the Advisory Committee was provided with the following table showing the cost of communications and information technology equipment that was replaced due to obsolescence over the past five-year period (2009/10 to 2013/14) as well as the costs for the replacement of equipment to ensure compatibility with the Umoja software and to support implementation of IPSAS and Umoja.

Costs of communications and information technology equipment replaced due to obsolescence and to ensure compatibility with Umoja

(Thousands of United States dollars)

Communications	*2009/10*	*2010/11*	*2011/12*	*2012/13*	*2013/14**	*2014/15*
Budgeted	635.4	516.7	495.9	200.2	176.4	351.6
Standard replacement	733.0	200.2	1 048.8	200.0	139.5	303.6
Umoja-related replacement				159.2	170.0	48.0

Information technology	*2009/10*	*2010/11*	*2011/12*	*2012/13*	*2013/14**	*2014/15*
Budgeted	433.0	385.3	478.5	337.9	173.0	292.2
Standard replacement	398.7	337.9	470.1	337.7	381.4	245.6
Umoja-related replacement				365.0	164.0	46.6

* As at January 2014.

40. The Advisory Committee comments further on information technology, communications and Umoja-related requirements in its report on the overview of the financing of United Nations peacekeeping operations (A/68/782).

Mine detection and mine-clearing services

41. Information on mine detection and mine-clearing services is provided in paragraphs 50 to 52 of the budget document. The estimated requirements for this activity are included under other supplies, services and equipment, and amount to $3,128,600 for the 2014/15 period, an increase of $28,600, or 0.9 per cent, compared with the apportionment for 2013/14. The Secretary-General indicates that the Mission envisages clearance through subsurface demining of 8,550,000 m^2 during the budget period. In comparison, a total of 916,021 m^2 was cleared during the performance period and 2,424,657 m^2 as of 31 January 2014 during the current period. The Secretary-General indicates that the increase in productivity is owing to the introduction of new mechanical assets that can achieve faster and more cost-effective clearance of suspected hazardous areas.

42. Upon enquiry, the Advisory Committee was provided with a summary of planned and actual mine detection and clearance operations over the five-year period from 2009/10 to 2013/14, which is provided in annex II to the present report. With regard to mine action methodology, the Committee recalls its observations in the context of the budget proposal for 2012/13, in which it noted significant variances in the actual and planned areas of land for mine clearance (A/66/718/Add.6, paras. 35 and 36). **The Advisory Committee would find it helpful if further explanations were provided on those variances as well as on the factors that come into play when setting mine clearance targets.** It addresses this issue in more detail in its report on the overview of the financing of United Nations peacekeeping operations (A/68/782).

C. Other matters

43. Upon enquiry, the Advisory Committee was provided with an update on the services provided to MINURSO by the Regional Service Centre and the Regional Procurement Office in Entebbe. It was informed that one contract had been established by the Regional Procurement Office thus far, and that the Mission was exploring the possibility of concluding further contracts through the Office. Services provided to MINURSO by the Regional Service Centre at Entebbe included the provision of certain training courses attended by the staff of the Mission as well as the processing of education grants. The Mission further indicated that, despite its remote geographical location, it would continue to explore the viability of increasing the number of services that can be supported by the Regional Service Centre at Entebbe. **The Advisory Committee emphasizes the need to ensure that the provision of such services yields efficiencies and remains operationally effective. It encourages the Mission to continue to pursue all efforts to find further efficiencies, drawing upon the positive experiences of other peacekeeping missions.** The Advisory Committee will further develop its views on the role of the Global Service Centre at Brindisi, Italy, and the operations of the Regional Service Centre at Entebbe in its report on the overview of the financing of United Nations peacekeeping operations (A/68/782).

V. Conclusion

44. The actions to be taken by the General Assembly in connection with the financing of MINURSO for the period from 1 July 2012 to 30 June 2013 are indicated in paragraph 41 of the performance report (A/68/608). **The Advisory Committee recommends that the unencumbered balance of $1,771,600 for the period from 1 July 2012 to 30 June 2013, as well as other income/adjustments in the amount of $1,014,100 for the period ended 30 June 2012, be credited to Member States.**

45. The actions to be taken by the General Assembly in connection with the financing of MINURSO for the period from 1 July 2014 to 30 June 2015 are indicated in paragraph 67 of the proposed budget (A/68/699). **Taking into account its recommendations in paragraphs 23 and 32 above, the Advisory Committee recommends that the overall requirement proposed by the Secretary-General be reduced by $139,700. Accordingly, the Committee recommends that the General Assembly appropriate an amount of $53,879,600 for the maintenance of MINURSO for the 12-month period from 1 July 2014 to 30 June 2015 and assess this amount at a monthly rate of $4,489,967, should the Security Council decide to extend the mandate of MINURSO.**

Documentation

- Budget performance of the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2012 to 30 June 2013 (A/68/608)
- Budget for the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2014 to 30 June 2015 (A/68/699)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance for the period from 1 July 2011 to 30 June 2012 and proposed budget for the period from 1 July 2013 to 30 June 2014 of the United Nations Mission for the Referendum in Western Sahara (A/67/780/Add.4)
- Financial report and audited financial statements for the 12-month period from 1 July 2012 to 30 June 2013 and report of the Board of Auditors, Volume II, United Nations peacekeeping operations (A/68/5 (Vol. II))
- Security Council resolution 2099 (2013)
- General Assembly resolution 67/283 on the financing of the United Nations Mission for the Referendum in Western Sahara

Annex I

Summary of proposed post changes for MINURSO for the period from 1 July 2014 to 30 June 2015

Office Section/Unit	*Number*	*Level*	*Description*
Executive direction and management			
Office of the Special Representative of the Secretary- General			
	2	NS	Redeployment of 2 national General Service posts from the Transport Section of the support component
	+2		
Tindouf Liaison Office			
	-2	NS	Abolishment of 2 national General Service posts
	-2		
Component 3: support			
Office of the Chief of Mission Support			
	-1	FS	Abolishment of 1 Field Service post
	-1		
Office of Chief Technical Services			
	-1	NS	Abolishment of 1 national General Service post
	-1		
Human Resources Section			
	-1	FS	Conversion of 1 Field Service post to a national General Service post
	+1	NS	Conversion of 1 Field Service post to a national General Service post
	–		
Procurement Section			
	-1	NS	Abolishment of 1 national General Service post
	-1		
Engineering Section			
	-1	FS	Abolishment of 1 Field Service post
	-1	NS	Abolishment of 1 national General Service post
	-2		
Communications and Information Technology Section			
	-1	FS	Abolishment of 1 Field Service post
	-1	NS	Abolishment of 1 national General Service post
	-2		

Office Section Unit	*Number*	*Level*	*Description*
Transport Section			
	-1	FS	Abolishment of 1 Field Service post
	-1	FS	Conversion of 1 Field Service post to a national General Service post
	+1	NS	Conversion of 1 Field Service post to a national General Service post
	-1	NS	Abolishment of 1 national General Service post
	-2	NS	Redeployment of 2 national General Service posts to the Office of the Special Representative of the Secretary-General
	-4		
Joint Logistics Operation Section			
	-1	NS	Abolishment of 1 national General Service post
	-1		
Aviation Section			
	-1	FS	Conversion of 1 Field Service post to a national General Service post
	+1	NS	Conversion of 1 Field Service post to a national General Service post
	-1	NS	Abolishment of 1 national General Service post
	-1		
Property Management Section			
	-1	FS	Conversion of 1 Field Service post to a national General Service post
	+1	NS	Conversion of 1 Field Service post to a national General Service post
	-1	GTA	Conversion of 1 national general temporary assistance position to a national General Service post
	+1	NS	Conversion of 1 national general temporary assistance position to a national General Service post
	-1	NS	Abolishment of 1 national General Service post
	-1		
Total			
International	-8		
National	-5		
United Nations Volunteers	–		
General temporary assistance	-1		
	-14		

Annex II

Planned and actual mine detection and clearance operations from 2009/10 to 2013/14

Fiscal year	*Planned clearance*	*Actual clearance*	*Planned expenditure (in United States dollars)*	*Actual expenditure (in United States dollars)*	*Notes*
2009/10	3,000,000 m^2	4,325,036 m^2	Services: 468,000 Supplies: 25,000 **Total: 490,000**	507,800 25,000 **532,800**	Clearance was focused primarily on Battle Area Clearance. That methodology allows for rapid clearance with less assets than manual minefield clearance.
2010/11	4,000,000 m^2	8,422,225 m^2	Services: 1,183,700 Supplies: 0 **Total: 1,183,700**	Same as planned	Clearance was focused mostly on Battle Area Clearance.
2011/12	750,000 m^2	3,500,000 m^2	Services: 2,306,900 Supplies: 0 **Total: 2,306,900**	Same as planned	Manual minefield clearance was planned for this phase, which is a much slower and more tedious process than on Battle Area Clearance. However, owing to discovery of more Battle Area Clearance areas, assets continued to be deployed for Battle Area Clearance and led to a significant increase relative to planned clearance figures.
2012/13	1,000,000 m^2	916,021 m^2	Services: 2,894,300 Supplies: 0 **Total: 2,894,300**	Same as planned	Clearance assets were used primarily for minefield clearance and not Battle Area Clearance. The decrease in the area cleared was owing to the delayed deployment of the mechanical demining asset due to a longer than planned customs clearance process.
2013/14	1,000,000 m^2	2,424,657 m^2 (as of 31/01/14)	Services: 3,100,000 Supplies: 0 **Total: 3,100,000**	Same as planned	Clearance assets are used primarily for minefield clearance and not Battle Area Clearance. Incorporation of the Vehicle Mounted Mine Detection System into clearance operations has resulted in a significant increase in clearance productivity.

United Nations A/68/782/Add.4

General Assembly

Distr.: General
17 April 2014

Original: English

Sixty-eighth session
Agenda item 148
Financing of the United Nations Interim Security Force for Abyei

Budget performance of the United Nations Interim Security Force for Abyei for the period from 1 July 2012 to 30 June 2013 and proposed budget for the United Nations Interim Security Force for Abyei for the period from 1 July 2014 to 30 June 2015

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2012/13	$257,932,000
Expenditure for 2012/13	$257,846,200
Unencumbered balance for 2012/13	$85,800
Appropriation for 2013/14	$329,108,600
Projected expenditure for 2013/14[a]	$305,834,000
Estimated unencumbered balance for 2013/14[a]	$23,274,600
Proposal submitted by the Secretary-General for 2014/15	$328,210,600
Recommendation of the Advisory Committee for 2014/15	$327,173,000

[a] Estimates as at 31 January 2014.

14-30459 (E) 240414

Please recycle

I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraphs 30 and 37 below would entail a reduction of $1,037,600 to the proposed budget of the United Nations Interim Security Force for Abyei (UNISFA) for the period from 1 July 2014 to 30 June 2015. The Committee has made recommendations and observations on specific issues, where appropriate, in the paragraphs below.**

2. During its consideration of the financing of UNISFA, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 14 April 2014. The documents reviewed and those used for background by the Committee are listed at the end of the present report. The Committee's detailed comments and recommendations on the findings of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2012 to 30 June 2013 and on cross-cutting issues related to peacekeeping operations can be found in its related reports (see A/68/843 and A/68/782 respectively).

II. Financial performance report for the period from 1 July 2012 to 30 June 2013

3. In its resolution 66/241 B, the General Assembly appropriated an amount of $257,932,000 gross ($256,573,400 net) for the maintenance of the Force for the period from 1 July 2012 to 30 June 2013. Expenditures for the period totalled $257,846,200 gross ($256,308,900 net). The resulting unencumbered balance of $85,800, in gross terms, represents zero per cent of the appropriation.

4. An analysis of variances is provided in section IV of the performance report for the period from 1 July 2012 to 30 June 2013 (A/68/604). Lower requirements were attributable mainly to:

(a) Military contingents ($10,539,700): lower-than-anticipated levels of reimbursement for contingent-owned equipment, offset in part by higher-than-anticipated requirements for freight for contingent-owned equipment, and for standard troop costs (see para. 34);

(b) Air transportation ($6,733,000): overall lower utilization of helicopters due mainly to the inability of the Joint Border Verification and Monitoring Mechanism to undertake aerial monitoring missions along the Safe Demilitarized Border Zone as a result of the security situation prevailing in and around Kadugli, offset in part by higher-than-budgeted requirements for petrol, oil and lubricants, owing both to a higher-than-budgeted number of litres used and to a higher-than-budgeted cost per litre (see paras. 43-44).

5. Higher requirements were primarily attributable to:

(a) Facilities and infrastructure ($4,488,200): higher-than-budgeted requirements for petrol, oil and lubricants and the unplanned acquisition of equipment and infrastructures (see para. 41);

(b) Other supplies, services and equipment ($4,427,500): higher-than-budgeted expenditure for the transportation of prefabricated units, related construction equipment and 250 tents (see para. 48).

6. Upon enquiry, the Advisory Committee was informed that the expenditure of almost 100 per cent of the 2012/13 budget was achieved through a strategic management of the allotment and redeployments within the funding envelope. In this regard, the Committee notes that, according to information provided to it, there were significant variances in certain object codes of expenditure, including:

(a) Under international staff, common staff costs, the expenditure was $7,888,800 while the apportionment was $5,805,800, which represents a variance of 35.9 per cent;

(b) Under consultants, non-training, the expenditure was $219,300 while the apportionment was $16,500, which represents a variance of 1,229.2 per cent;

(c) Under facilities and infrastructure, acquisition of water purification equipment, the expenditure was $465,300 while the apportionment was $13,800, which represents a variance of 3,271.6 per cent;

(d) Under other supplies, services and equipment, other freight and related costs, the expenditure was $6,155,200 while the apportionment was $1,020,000, which represents a variance of 503.4 per cent.

7. The comments of the Advisory Committee on the information presented in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2014 to 30 June 2015 (A/68/728) in the paragraphs below.

III. Information on performance for the current period

8. With respect to assessments for UNISFA, the Advisory Committee was informed that, as at 24 February 2014, a total of $694,416,000 had been assessed on Member States in respect of UNISFA since its inception. Payments received as at the same date amounted to $580,928,000, leaving an outstanding balance of $113,488,000. The Committee notes that the cash position of the mission was $116,600,000 as at 24 February 2014, which covers the three-month operating cash reserve of $49,514,000, leaving $67,086,000 in remaining cash.

9. The Advisory Committee was informed that, as at 31 December 2013, the outstanding balance for contingent-owned equipment amounted to $13,739,000. The amount of $573,000 had been paid for 15 claims for death and disability compensation related to the period from inception to 31 January 2014. The Committee was also informed that three death and disability claims were pending. **The Committee expects all outstanding claims to be settled expeditiously.**

10. Regarding incumbency, the Advisory Committee was informed that, as at 31 January 2014, the incumbency for UNISFA for the period from 1 July 2013 to 30 June 2014 was as follows:

	Authorized[a]	*Encumbered*	*Vacancy rate (percentage)*
Military and police personnel			
Military observers	225	133	40.9
Military contingents	5 101	3 957	3.7
United Nations police	50	23	54.0
Civilian personnel			
International staff	149	112	21.7
National staff	108	65	35.6
General temporary assistance			
International staff	16	3	81.3
United Nations Volunteers	37	18	47.1

[a] Represents the highest authorized strength for the period.

11. The Advisory Committee was provided with a table showing current and projected expenditures for the period from 1 July 2013 to 30 June 2014, with reasons for variances, and notes that at the end of the current financial period the estimated total expenditures would amount to $305,834,000 against the appropriation of $329,108,600, leaving a projected unencumbered balance of $23,274,600.

Construction

12. Upon enquiry, the Advisory Committee was provided with a table showing the current status of the construction plan for the period 2013/14 (annex I), in which it is indicated that expenditure to date amounts to $5,550,417 while the apportionment amounts to $23,471,050. The Committee recalls that in its report on the proposed budget for the period 2013/14 it had taken into account the low rate of implementation of construction projects in the periods 2011/12 and 2012/13, and recommended against increasing the resources requested under construction services ($23,083,800), thereby maintaining the same level of resources as for the period 2012/13 ($10,953,800). The Committee also stated that should additional resources be required in 2013/14 for construction services, this should be reflected in the performance report (see A/67/780/Add.18, para. 39). This was subsequently endorsed by the General Assembly in its resolution 67/270, wherein the Assembly also requested the Secretary-General to make every effort to ensure that all construction projects are completed in a timely manner and that Headquarters continues to provide effective oversight.

13. The Committee was informed upon enquiry that the construction programme in the Secretary-General's proposed budget for the period 2013/14 called for a staff living accommodation project (hardwall accommodation) valued at $8 million to be completed; the project included the construction of a two-storey building valued at $5 million to serve as a force headquarters. The Committee was informed by the Secretary-General that the reduction of the construction budget from the proposed $23,083,800 to $10,953,800 made it unviable to proceed with the initial plan. Given the reprioritization of operational requirements, the mission had to produce a revised construction programme that relied on prefabricated accommodation. Upon further requests for clarification on the changes to the construction plans, the Committee was informed that the revision, made in consultation with all

stakeholders, took into account two factors: (a) the interim nature of the mission, which makes the financial viability of concrete construction more difficult to justify; and (b) the fact that the design, acquisition and construction of two-storey concrete buildings would require a longer time frame than that of prefabricated units. With respect to the Committee's recommendation to reflect additional resource requirements in the performance report, the Secretariat told the Committee that it understood the recommendation to mean that the mission had the flexibility to reprioritize approved funds to meet its requirements for construction.

14. **The Advisory Committee recalls that its recommendations on resource proposals relating to construction services for the period 2013/14 were based on the historical trend of low implementation of construction projects by UNISFA, while providing the possibility for increased construction expenditure by recommending that should additional resources be required during the period, these would be reflected in the performance report.**

IV. Proposed budget for the period from 1 July 2014 to 30 June 2015

A. Mandate and planned results

15. The mandate of UNISFA was established by the Security Council in its resolution 1990 (2011), which was most recently extended until 31 May 2014 by resolution 2126 (2013) (see A/68/728, para. 1).

16. In his report on the budget for the Force for the period from 1 July 2014 to 30 June 2014, the Secretary-General states that the Security Council, in its resolution 2024 (2011), expanded the mandate of UNISFA in support of the Joint Border Verification and Monitoring Mechanism and extended its area of operations to include the Safe Demilitarized Border Zone. In its resolution 2104 (2013), the Council increased the authorized strength of UNISFA to 5,326 troops and decided that support for the operational activities of the Joint Border Verification and Monitoring Mechanism would include support to the ad hoc committee tasked with investigating and addressing violations and complaints related to the implementation of border and security agreements (see A/68/728, paras. 6-7).

17. The Secretary-General indicates that the Joint Border Verification and Monitoring Mechanism is operational and that integrated teams consisting of United Nations monitors and representatives of the Sudan and South Sudan are conducting monitoring and verification patrols within the Safe Demilitarized Border Zone (see A/68/728, para. 12).

18. According to the report, five assumptions will guide UNISFA activities during the 2014/15 budget period: (a) that the return and resettlement of displaced persons will continue; (b) that the instability in South Sudan may draw attention away from the implementation of the various cooperation agreements between the Sudan and South Sudan, in particular the 20 June 2011 Agreement; (c) that the overall security situation will remain stable but unpredictable with risks of non-military security threats; (d) that the seasonal migration of nomads will take place peacefully and without major obstruction; and (e) that it is unlikely that the Sudan and South Sudan will finalize the issue of the disputed and claimed areas (see A/68/728, paras. 13-18).

19. In the report, the following strategic priorities for the period 2014/15 are set out: (a) preserving and enhancing peace and stability in the Abyei Area, including through protection of civilians; (b) enabling the peaceful and organized migration and resettlement of internally displaced persons; (c) assisting the parties in establishing and operationalizing the key institutions of the 20 June 2011 Agreement and other relevant mechanisms agreed upon by both parties; (d) supporting the effective implementation of the Joint Border Verification and Monitoring Mechanism; and (e) reinforcing the mission's partnership with various key stakeholders (see A/68/728, para. 19).

20. In the report it is stated that UNISFA will conduct its operations through the mission headquarters in Abyei town and nine permanent operational locations in Abyei, in addition to one headquarters and four sector headquarters of the Joint Border Verification and Monitoring Mechanism. It is also stated that the mission will continue to provide support to the deployment of staff officers, military observers and national monitors to the sector headquarters locations of the Joint Mechanism (see A/68/728, para. 24).

21. The Secretary-General indicates that UNISFA will complete two large construction projects, each valued at $4.6 million: the paving of the Anthony airstrip and the relocation of the helipads so that they are outside the Abyei headquarters perimeter. The second project, which was proposed primarily to respond to health and safety concerns, has become of a higher priority following the relocation of two additional helicopters to Abyei from Malakal. The relocation of the helipads would allow the mission to continue the expansion of the Abyei camp. The mission will also focus on maintaining supply and resupply lines of fuel, rations and other logistical support to all locations (see A/68/728, paras. 25 and 27).

B. Regional mission cooperation and partnerships

22. In his report, the Secretary-General states that UNISFA will maintain regular and close interaction with the Special Envoy for the Sudan and South Sudan. The mission will also retain and leverage the existing logistical arrangements and support structures it shares with the Regional Service Centre in Entebbe, Uganda, and neighbouring missions, such as the African Union-United Nations Hybrid Operation in Darfur (UNAMID) and the United Nations Mission in South Sudan (UNMISS). In addition to the functions previously identified for transfer in 2012/13 and 2013/14 to the Regional Service Centre, other communications and information technology functions and related resources have been identified for transfer to the Centre, to establish a regional communications and information technology service (see A/68/728, paras. 39-42). The Committee comments further on the global field support strategy in its report on cross-cutting issues related to peacekeeping operations (A/68/782).

23. With respect to partnerships, the Secretary-General indicates that strong civilian-military coordination will continue to be required to support the delivery of humanitarian aid and ensure the safety and freedom of movement of humanitarian personnel and that UNISFA will continue to coordinate its activities with United Nations agencies, funds and programmes present in Abyei, as well as national and international non-governmental organizations and bilateral donors. The Office of the

United Nations High Commissioner for Human Rights will continue to conduct human rights monitoring (see A/68/728, paras. 43-44).

C. Resource requirements

24. The proposed budget for UNISFA for the period from 1 July 2014 to 30 June 2015 amounts to $328,210,600, representing a decrease of $898,000 (0.3 per cent) in gross terms compared with the appropriation of $329,108,600 for the period 2013/14. The Advisory Committee notes that, if compared with the projected expenditures of $305,834,000 for 2013/14 (see para. 11 above), it would reflect a proposed increase for 2014/15 in the amount of $22,376,600. The proposed budget provides for the deployment of 225 military observers, 5,101 military contingent personnel, 50 United Nations police officers, 150 international staff, 107 national staff, 37 United Nations Volunteers and 15 temporary positions.

25. An analysis of variances is provided in section III of the proposed budget. Higher resource requirements for 2014/15 are attributable mainly to:

(a) Under other supplies, services and equipment ($6,882,100), an increase in projected expenditure on mine detection and mine clearance;

(b) Under military contingents ($6,367,200), the increased deployment of military contingent personnel as reflected in increased standard troop costs and reimbursement for contingent-owned equipment, offset partially by an increase in the delayed deployment factor;

(c) Under international staff ($3,946,800), a reduction in the vacancy rate from 30 per cent in 2013/14 to 20 per cent in 2014/15 and a constant level of incumbency over the year and updated common staff costs for 2014/15.

26. Lower resource requirements for 2014/15 are attributable mainly to:

(a) Under facilities and infrastructure ($17,931,500), the fact that the 2013/14 budget provided for additional construction projects related to the operationalization of the Joint Border Verification and Monitoring Mechanism, leading in 2014/15 to lower requirements for the acquisition of facilities and infrastructure and other facilities equipment such as generators and field defence equipment;

(b) Under air transportation ($4,534,400), the reconfiguration of air assets and a reduction in flight hours.

1. Military and police personnel

Category	*Approved 2013/14*[a]	*Proposed 2014/15*	*Variance*
Military observers	225	225	–
Military contingent personnel	5 101	5 101	–
United Nations police	50	50	–
Total	**5 376**	**5 376**	**–**

[a] Represents the highest level of authorized/proposed strength.

27. The estimated requirements for military and police personnel for 2014/15 amount to $146,128,300, an increase of $5,167,600 (3.7 per cent) compared with the appropriation for 2013/14. The proposed increase for 2014/15 is attributable mainly to increased requirements under military contingents as described in paragraph 25 (b) above.

28. **The Advisory Committee recommends that the requested resources for military and police personnel be approved.**

2. Civilian personnel

Category	*Approved 2013/14*[a]	*Proposed 2014/15*	*Variance*
International staff	149	150	1
National staff[b]	108	107	(1)
United Nations Volunteers	37	37	–
General temporary assistance	16	15	(1)
Total	**310**	**309**	**(1)**

[a] Represents the highest level of authorized/proposed strength.
[b] Includes National Professional Officers and national General Service staff.

29. The estimated requirements for civilian personnel for 2014/15 amount to $30,054,900, an increase of $5,108,400 (20.5 per cent) compared with the appropriation for 2013/14. The cost estimates for civilian staff reflect vacancy factors of 20 per cent for international staff, 60 per cent for National Professional Officers, 30 per cent for national General Service staff, 40 per cent for United Nations Volunteers and 20 per cent for general temporary assistance positions (see A/68/728, para. 61). The increased requirements under civilian personnel for 2014/15 are attributable mainly to increased requirements under international staff as described in paragraph 25 (c) above.

30. Upon enquiry, the Advisory Committee was provided with a table showing the vacancy and actual deployment rates of military, police and civilian personnel (see annex II). According to the table, the vacancy rate for United Nations Volunteers as at 31 March 2014 was 44.4 per cent, while the rate was 62.5 per cent for temporary positions. **Given the actual vacancy rates, the Committee recommends the application of the following vacancy rates in the 2014/15 budget: 45 per cent for United Nations Volunteers and 50 per cent for temporary positions.**

31. The Advisory Committee was also provided upon enquiry with a list of posts that will have been vacant for two years or longer as at 30 June 2014. Of those posts, which totalled 34, 11 are under recruitment; the status of recruitment of the remaining 23 posts has not been explained. **The Committee recommends that information on the status of these 23 posts be provided to the General Assembly at the time of its consideration of the present report.** The Committee comments further on the subject of long-term vacancies in its report on cross-cutting issues related to peacekeeping operations (see A/68/782).

32. Upon enquiry, the Advisory Committee was informed that the mission presently has 11 international and 58 national staff members who speak Arabic. **The Committee encourages the mission to continue its efforts to recruit more Arabic-speaking staff.**

Posts

33. The staffing changes proposed in component 2, support, include:

(a) The reclassification of 1 P-3 Board of Inquiry Officer post to a P-4 Chief Risk Management and Compliance Officer post, to support the increased workload in the area of risk management arising from the proposed replacement of the existing Compliance and Monitoring Unit with the Risk Management and Compliance Unit;

(b) The conversion of 1 Claims Assistant post from the Field Service level to the national General Service level, to continue to handle the administrative workload relating to claims and compliance in the proposed Risk Management and Compliance Unit;

(c) The abolishment of 1 P-3 Finance Officer position in the Finance Section owing to the temporary nature of the workload associated with the implementation of the International Public Sector Accounting Standards and Umoja;

(d) The conversion of 1 Staff Counsellor post at the National Professional Officer level to a P-3 post;

(e) The conversion of 1 Air Operations Officer post at the National Professional Officer level to a P-3 post, to act as the Chief of the Mission Air Operations Centre.

34. **Subject to its recommendation in paragraph 30 above, the Advisory Committee recommends that the requested resources for civilian personnel be approved.**

3. Operational costs

Apportioned 2013/14	*Proposed 2014/15*	*Variance*
$163 201 400	$152 027 400	($11 174 000)

35. The estimated operational requirements for 2014/15 amount to $152,027,400, a decrease of $11,174,000 (6.8 per cent) compared with the appropriation for 2013/14. The decrease is attributable mainly to decreased requirements under facilities and infrastructure and air transportation.

Official travel

36. The proposed budget includes a request of $1,382,300 for official travel, representing an increase of $99,400 (7.7 per cent) over the apportionment for 2013/14 of $1,282,900. Upon enquiry, the Committee was provided with a table showing a breakdown of travel undertaken outside the mission area in 2012/13 (annex III). The information indicates that a number of repeat trips to New York were undertaken and that on some occasions more than one traveller went to the same meeting.

37. In his report, the Secretary-General indicates that the increased requirements provide for travel to external training courses in new electronic systems related to fuel management, transport and web security and include an allocation of indirect costs to support Umoja and other information technology systems in the field (see

A/68/728, para. 80). **The Advisory Committee is of the view that, taking into account the increased opportunities for using alternative means of communication and given the reductions expected pursuant to General Assembly resolutions 65/268 and 67/254, the explanation provided by the Secretary-General for the variance does not justify the increase of 7.7 per cent in the proposed requirements for official travel for 2014/15. The Committee therefore recommends against the increase requested for official travel and that resources for official travel be maintained at the level of $1,282,900. The Committee encourages the mission to increase its efforts to consolidate the holding of different meetings at the same location and to minimize the number of travellers on any given trip.** The Committee makes further comments on official travel in its report on cross-cutting issues related to peacekeeping operations (see A/68/782).

Quick-impact projects

38. The Secretary-General proposes 15 quick-impact projects for 2014/15, with estimated resource requirements in the amount of $500,000. The proposed projects would contribute to strengthening the capacity of the rule of law infrastructure in the Abyei Area, including through the renovation of police stations and detention centres and cells, and to supporting small-scale projects related to water, health and educational institutions. The Secretary-General indicates that the projects act as confidence- and trust-building measures between the mission and the communities and between communities, as well as acting as conflict-mitigation tools (see A/68/728, paras. 70-71). Upon enquiry, the Advisory Committee was provided with a list of the proposed projects for 2014/15 (annex IV) and notes that the projects relate primarily to water tanks, generators, grinding mills, hand pumps and school furniture and equipment. Upon enquiry as to the status of implementation of previous quick-impact projects, the Committee was informed that UNISFA has completed and fully expended 8 of the 10 projects approved in 2012/13; the two remaining projects have been completed but final payments are pending. With respect to the period 2013/14, the Committee was informed that the projects have been delayed by the security situation and by a reassessment resulting in the use of water supply projects as a means to mitigate conflict. Six projects totalling the allocated budget of $250,000 have been approved by the mission's project review committee for implementation in the 2013/14 period, with four of the six having commenced in March 2014. **The Committee has no objection to the requested resources for quick-impact projects.**

Efficiency gains

39. With respect to efficiency measures, it is stated in the report that the mission will use 10 50-seater buses to rotate troops rather than the more costly rotary-wing aircraft and that it will establish a turnkey contract for the supply of rations in which the contractor is responsible for delivery through to the battalion level, as well as a new turnkey contract for fuel (see A/68/728, paras. 32-33 and 36). **The Advisory Committee commends the mission on the innovative efficiency measure of using buses for troop rotations, which the Committee notes is tailored to meet the specific circumstances of the mission's geographical location.**

Inter-mission cooperation

40. Upon enquiry as to inter-mission cooperation, the Advisory Committee was informed that UNISFA and UNMISS have been engaging in inter-mission cooperation in operational and support areas since the inception of UNISFA. UNISFA anticipates that during the period 2014/15 it will utilize UNMISS rotary- and fixed-wing air assets and has budgeted accordingly, with related costs such as fuel consumption being based on previous experience and projected consumption levels. The Committee was also provided with the table below, which sets out information on services provided and received by UNISFA during the period 2012/13. The Committee comments further on the subject of inter-mission cooperation in its report on cross-cutting issues related to peacekeeping operations (see A/68/782).

Inter-mission cooperation during the period 2012/13

Services	*Provided to*	*Charges reimbursed to UNISFA (United States dollars)*
Cargo/passenger flights	UNMISS	1 847 894
Passenger flights	United Nations Support Office for the African Union Mission in Somalia	98 275

Services	*Received from*	*Charges reimbursed by UNISFA (United States dollars)*
Provision of generator fuel	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)	372
Provision of vehicle fuel	MONUSCO	3 311
Provision of vehicle fuel	UNMISS	55 410
Provision of Jet A-1 fuel	MONUSCO	76 257
Provision of Jet A-1 fuel	UNMISS	3 506 221

41. **Subject to its recommendation in paragraph 37 above, the Advisory Committee recommends that the requested resources for operational costs be approved.**

V. Conclusion

42. The action to be taken by the General Assembly in connection with the financing of UNISFA for the period from 1 July 2012 to 30 June 2013 is indicated in section V of the performance report (A/68/604). **The Advisory Committee recommends that the unencumbered balance of $85,800 for the period from 1 July 2012 to 30 June 2013, as well as other income/adjustments amounting to $6,906,600 for the period ended 30 June 2013, be credited to Member States.**

43. The action to be taken by the General Assembly in connection with the financing of UNISFA for the period from 1 July 2014 to 30 June 2015 is indicated in section IV of the proposed budget (A/68/728). **The Advisory Committee recommends that the General Assembly:**

(a) **Appropriate an amount of $327,173,000 for the maintenance of the mission for the 12-month period from 1 July 2014 to 30 June 2015;**

(b) **Assess the amount in paragraph (a) above at a monthly rate of $27,264,417, should the Security Council decide to continue the mandate of the mission.**

Documentation

- Budget performance of the United Nations Interim Security Force for Abyei for the period from 1 July 2012 to 30 June 2013 (A/68/604)
- Budget for the United Nations Interim Security Force for Abyei for the period from 1 July 2014 to 30 June 2015 (A/68/728)
- Report of the Board of Auditors on United Nations peacekeeping operations for the 12-month period from 1 July 2011 to 30 June 2012 (A/67/5 (Vol. II), chap. II)
- Report of the Board of Auditors on United Nations peacekeeping operations for the 12-month period from 1 July 2012 to 30 June 2013 (A/68/5 (Vol. II), chap. II)
- Report of the Advisory Committee on Administrative and Budgetary Questions on cross-cutting issues related to United Nations peacekeeping operations (A/68/782)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance for the period from 1 July 2011 to 30 June 2012 and proposed budget for the period from 1 July 2013 to 30 June 2014 of the United Nations Interim Security Force for Abyei (A/67/780/Add.18)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the revised budget for the United Nations Interim Security Force for Abyei for the period from 1 July 2013 to 30 June 2014 (A/68/620)
- General Assembly resolutions 67/270 and 68/258 on the financing of the United Nations Interim Security Force for Abyei
- Security Council resolutions 1990 (2011), 2024 (2011), 2104 (2013) and 2126 (2013)

Annex I

Construction plan for the period 2013/14

(All figures are in United States dollars)

Budget type	*Serial number*	*Project description*	*Location*	*Will project start in 2013/14?*	*Budget 2013/14*	*Revised budget proposal 2013/14*	*Total budget 2013/14*	*Obligation 2013/14*	*Disbursement 2013/14*	*Total expenditure to date 2013/14*	*Status*
Continued from 2012/13	1	Anthony airport (expenditure in 2013/14 to cover the balance of contract awarded in 2012/13)	Anthony airport	Started 2012/13	N/A	N/A	**N/A**	2 700 000	–	2 700 000	Ongoing. Second year of implementation. Soil cutting and filling at the airstrip area.
	2	Earthworks contract awarded in 2012/13 for $4.8 million. Second year — ongoing	Various locations	Started 2012/13	N/A	N/A	**N/A**	2 425 584	–	2 425 584	Ongoing. Second year of implementation. Task orders have been issued for Farouk, Diffra, Todach and Abyei camps and for the roads between Todach and Doukra, Abyei-Agok and Banton-Anthony.
2013/14 base mandate	1	Construction of perimeter security fence for Abyei headquarters	Abyei headquarters	Yes	948 750	–	**948 750**	–	–	–	Statement of work finalized by the Engineering Section to be submitted to the Procurement Section
	2	Construction of security gatehouse at the headquarters main gate, including new steel gate and anti-ram barrier	Abyei headquarters	Yes	170 000	–	**170 000**	–	–	–	Statement of work finalized by the Engineering Section to be submitted to the Procurement Section

Budget type	Serial number	Project description	Location	Will project start in 2013/14?	Budget 2013/14	Revised budget proposal 2013/14	Total budget 2013/14	Obligation 2013/14	Disbursement 2013/14	Total expenditure to date 2013/14	Status
	3	Construction of security gatehouse at the main gate, including new steel gate and arm barrier	Six United Nations sectors/camps	Yes	330 000	–	**330 000**	–	–	–	Statement of work finalized by the Engineering Section to be submitted to the Procurement Section
	4	Construction of two elevated water tanks (each with a capacity of 50,000 litres)	Abyei headquarters and six United Nations camps	Yes	700 000	–	**700 000**	–	–	–	All elevated tanks have been received. Construction will commence as soon as construction materials (sand and aggregate) have been delivered. Purchase orders done for both sand and aggregate have been completed. In-house capacity is available.
	5	Construction of garbage dump and disposal area	Abyei headquarters	Yes	500 000	–	**500 000**	–	–	–	Statement of work finalized by the Engineering Section awaiting technical clearance.
	6	Construction of garbage dump and disposal areas for six United Nations camps	Six United Nations camps and six Joint Border Verification and Monitoring Mechanism sites	Yes	690 000	–	**690 000**	–	–	–	Purchase requisitions have been raised in Umoja. Finalized by the Procurement Section.
	7	Construction of warehouse in Abyei	Abyei	Yes	450 000	–	**450 000**	–	–	–	Project to start on 1 April 2014.

Budget type	Serial number	Project description	Location	Will project start in 2013/14?	Budget 2013/14	Revised budget proposal 2013/14	Total budget 2013/14	Obligation 2013/14	Disbursement 2013/14	Total expenditure to date 2013/14	Status
	8	Construction of warehouse in Kadugli	Kadugli	Yes	420 000	–	**420 000**	–	–	–	– Project to start on 1 April 2014.
	9	Maintenance of roadways in and around seven camps		Yes	5 100 000	–	**5 100 000**	–	–	–	– Technical clearance has been received from the Global Service Centre. Local procurement authority is being requested. Solicitation process will commence upon receipt of the local procurement authority.
	10	Upgrading of Abyei headquarters helipad (gravel/lateritic soil)	All camps	Yes	1 200 000	–	**1 200 000**	–	–	–	– Ongoing. Task orders for mobilization and commencement of construction have been raised.
Regional Service Centre	1	Regional Service Centre contribution	Entebbe	Yes	445 000	–	**445 000**	–	–	–	– Implemented by the Regional Service Centre.
Revised Budget 2013/14 (Joint Border Verification and Monitoring Mechanism)	1	Site preparation works	Gok Machar Joint Border Verification and Monitoring Mechanism sector headquarters	Yes	–	450 000	**450 000**	–	–	–	– Ongoing. Part of site preparation for Gok Machar has been completed. Two additional portions of prefabricated units have been transported with 2 x 160 Kva generators, in addition to various supplies.

Budget type	Serial number	Project description	Location	Will project start in 2013/14?	Budget 2013/14	Revised budget proposal 2013/14	Total budget 2013/14	Obligation 2013/14	Disbursement 2013/14	Total expenditure to date 2013/14	Status
	2	Site preparation works	Joint Border Verification and Monitoring Mechanism sector headquarters Kadugli	Yes	–	250 000	**250 000**	–	–	–	– Under final repair works. Troops were accommodated.
	3	Site preparation works	Buram Joint Border Verification and Monitoring Mechanism sector headquarters	Yes	–	500 000	**500 000**	–	–	–	– Buram being done in the framework of UNAMID assistance. In-house capacity and involvement of UNAMID for solicitation of Buram camp.
	4	Security installations (berms and ditches)	3 Joint Border Verification and Monitoring Mechanism camps	Yes	–	200 000	**200 000**	–	–	–	– Pending initiation. Malakal on hold owing to the security situation.
	5	Manholes, conduits and other infrastructure	4 Joint Border Verification and Monitoring Mechanism camps	Yes	–	90 000	**90 000**	–	–	–	– Gok Machar project in progress. Malakal on hold owing to the security situation.
	6	Camp construction (prefabricated units)	All Joint Border Verification and Monitoring Mechanism camps, including headquarters	Yes	–	1 650 000	**1 650 000**	–	–	–	– Prefabricated units have been ordered. Awaiting delivery.

Budget type	Serial number	Project description	Location	Will project start in 2013/14?	Budget 2013/14	Revised budget proposal 2013/14	Total budget 2013/14	Obligation 2013/14	Disbursement 2013/14	Total expenditure to date 2013/14	Status
	7	Helicopters, guards, posts/towers and accommodation at the airport	Malakal airport	Yes	–	85 000	**85 000**	–	–	–	Local procurement authority has been received. Under solicitation. A part of the larger Malakal project. Technical clearance has been received.
	8	Ammunition container protection at the airport	Malakal airport	Yes	–	50 000	**50 000**	–	–	–	Local procurement authority has been received. Under solicitation. In-house capacity. Mainly Hesco bastions.
	9	Construction of garbage disposal areas	All Joint Border Verification and Monitoring Mechanism camps including, headquarters	Yes	–	400 000	**400 000**	–	–	–	Statement of work not initiated yet pending allocation of authorized sites.
	10	Power cabling	All Joint Border Verification and Monitoring Mechanism camps, including headquarters	Yes	–	600 000	**600 000**	–	–	–	Purchase requisition has been initiated in Umoja. Purchase orders to be finalized by the Procurement Section.
	11	Site preparation works	Malakal Joint Border Verification and Monitoring Mechanism camp	Yes	–	2 775 000	**2 775 000**	–	–	–	Local procurement authority has been received. Currently under solicitation. Local procurement authority received on 15 February 2014.

Budget type	*Serial number*	*Project description*	*Location*	*Will project start in 2013/14?*	*Budget 2013/14*	*Revised budget proposal 2013/14*	*Total budget 2013/14*	*Obligation 2013/14*	*Disbursement 2013/14*	*Total expenditure to date 2013/14*	*Status*
	12	Aviation company site preparations	Malakal aviation unit	Yes	–	662 500	**662 500**	–	–	–	
	13	2,100 m access road to the camp	Malakal	Yes	–	1 117 000	**1 117 000**	–	–	–	
	14	Apron and taxiway	Malakal airport	Yes	–	2 071 800	**2 071 800**	–	–	–	
	Total				**10 953 750**	**10 901 300**	**21 855 050**	**5 125 584**	–	**5 125 584**	
	Alterations and renovations						**1 616 000**	242 558	182 275	**424 833**	Relates to alterations and renovation expenditures, which in Umoja are grouped with construction expenditure
							23 471 050			**5 550 417**	Total year to date expenditure in Umoja under alterations and renovations and construction services

Annex II

Detailed military, police and civilian personnel performance

(1 July 2013 to 31 March 2014)

	Actual deployment												
	31 July	*31 Aug*	*30 Sep*	*31 Oct*	*30 Nov*	*31 Dec*	*31 Jan*	*28 Feb*	*31 Mar*	*30 Apr*	*31 May*	*30 Jun*	*Average rounded*
Military and police personnel													
Military observers	106	101	121	115	124	129	133	133	135	N/A	N/A	N/A	122
Planned	225	225	225	225	225	225	225	225	225	225	225	225	225
Vacancy rate (percentage)	52.9	55.1	46.2	48.9	44.9	42.7	40.9	40.9	40.0	100.0	100.0	100.0	45.8
Military contingents	3 809	3 788	3 939	3 945	3 953	3 956	3 957	3 955	3 966	N/A	N/A	N/A	3 919
Planned	3 975	3 975	3 983	4 110	4 110	4 110	4 110	4 110	4 110	5 101	5 101	5 101	4 066
Vacancy rate (percentage)	4.2	4.7	1.1	4.0	3.8	3.7	3.7	3.8	3.5	100.0	100.0	100.0	3.6
United Nations police	12	15	15	15	15	15	23	23	23	N/A	N/A	N/A	17
Planned	50	50	50	50	50	50	50	50	50	50	50	50	50
Vacancy rate (percentage)	76.0	70.0	70.0	70.0	70.0	70.0	54.0	54.0	54.0	100.0	100.0	100.0	66.0
Formed police	–	–	–	–	–	–	–	–	–	–	–	–	–
Planned	–	–	–	–	–	–	–	–	–	–	–	–	–
Vacancy rate (percentage)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total, military and police personnel	**3 927**	**3 904**	**4 075**	**4 075**	**4 092**	**4 100**	**4 113**	**4 111**	**4 124**	–	–	–	**4 058**
Planned	4 250	4 250	4 258	4 385	4 385	4 385	4 385	4 385	4 385	5 376	5 376	5 376	4 341
Vacancy rate (percentage)	7.6	8.1	4.3	7.1	6.7	6.5	6.2	6.2	6.0	100.0	100.0	100.0	6.5
International staff	106	106	107	106	105	107	112	110	110	N/A	N/A	N/A	108
Planned	127	127	127	127	127	127	143	146	149	149	149	149	133
Vacancy rate (percentage)	16.5	16.5	15.7	16.5	17.3	15.7	21.7	24.7	26.2	100.0	100.0	100.0	18.8
National officers	3	3	3	3	3	3	3	3	3	N/A	N/A	N/A	3
Planned	8	8	8	8	8	8	15	15	15	15	15	15	10
Vacancy rate (percentage)	62.5	62.5	62.5	62.5	62.5	62.5	80.0	80.0	80.0	100.0	100.0	100.0	70.0
National General Service staff	62	62	62	62	62	62	62	62	62	N/A	N/A	N/A	62
Planned	81	81	81	81	81	81	86	89	91	93	93	93	84

	Actual deployment												
	31 July	*31 Aug*	*30 Sep*	*31 Oct*	*30 Nov*	*31 Dec*	*31 Jan*	*28 Feb*	*31 Mar*	*30 Apr*	*31 May*	*30 Jun*	*Average rounded*
Vacancy rate (percentage)	23.5	23.5	23.5	23.5	23.5	23.5	27.9	30.3	31.9	100.0	100.0	100.0	26.2
United Nations Volunteers-international	13	13	14	14	14	18	18	19	20	N/A	N/A	N/A	16
Planned	33	33	33	33	33	33	34	34	36	37	37	37	34
Vacancy rate (percentage)	60.6	60.6	57.6	57.6	57.6	45.5	47.1	44.1	44.4	100.0	100.0	100.0	52.9
General temporary assistance													
International	–	–	–	–	–	–	3	4	6	N/A	N/A	N/A	1
Planned	16	16	16	16	16	16	16	16	16	16	16	16	16
Vacancy rate (percentage)	100.0	100.0	100.0	100.0	100.0	100.0	81.3	75.0	62.5	100.0	100.0	100.0	93.8
Total, civilian personnel	**184**	**184**	**186**	**185**	**184**	**190**	**198**	**198**	**201**	–	–	–	**190**
Planned	265	265	265	265	265	265	294	300	307	310	310	310	277
Vacancy rate (percentage)	30.6	30.6	29.8	30.2	30.6	28.3	32.7	34.0	34.5	100.0	100.0	100.0	31.4

Annex III

Official travel outside the mission area

	Category (Executive Direction and Management, Security and Governance Support)	*Functional title*	*Origin*	*Destination 1*	*Destination 2*	*Purpose*	*Travel costs (United States dollars)*
1.	Executive Direction and Management	Deputy Force Commander	Entebbe	New York	N/A	Briefing	7 238
2.	Executive Direction and Management	Head of Mission	Juba	New York	N/A	Briefing	8 578
3.	Executive Direction and Management	Head of Mission	Abyei	Addis Ababa	N/A	Consultations	2 552
4.	Executive Direction and Management	Head of Mission	Addis Ababa	New York	N/A	Debriefing	2 535
5.	Executive Direction and Management	Chief Operations Officer	Addis Ababa	Juba	N/A	Meeting of the Joint Political and Security Mechanism	776
6.	Executive Direction and Management	Political Affairs Officer/ Special Assistant	Addis Ababa	Juba	N/A	Meeting of the Joint Political and Security Mechanism	776
7.	Executive Direction and Management	Head of Mission	Addis Ababa	New York	N/A	Security Council meeting	17 099
8.	Executive Direction and Management	Head of Mission	Addis Ababa	New York	N/A	Heads of mission workshop	8 952
9.	Executive Direction and Management	Military Observer	Entebbe, Uganda	Windhoek	N/A	To escort the remains	6 262
10.	Executive Direction and Management	Legal Officer	Entebbe, Uganda		N/A	Briefing to the Board of Inquiry	2 192
11.	Executive Direction and Management	Army General	New York	Addis Ababa	N/A	To join UNISFA Board of Inquiry team as United Nations nominee	14 197
12.	Executive Direction and Management	Political Affairs Officer/ Special Assistant	Abyei	New York	N/A	Briefing and consultations with the Department of Peacekeeping Operations	5 395
13.	Executive Direction and Management	Principal Officer	Abyei	New York	N/A	Briefing and consultations with the Department of Peacekeeping Operations	4 900
14.	Executive Direction and Management	Staff Officer	Abyei	New York	N/A	Briefing and consultations with the Department of Peacekeeping Operations	5 395

	Category (Executive Direction and Management /Security and Governance Support)	*Functional title*	*Origin*	*Destination 1*	*Destination 2*	*Purpose*	*Travel costs (United States dollars)*
15.	Executive Direction and Management	Policy and Planning Officer	Brindisi, Italy	Entebbe, Uganda	Abyei	Police participation in review of UNISFA mandate	12 967
16.	Executive Direction and Management	Political Affairs Officer/Integrated Operational Team	New York	Entebbe, Uganda	Abyei	Familiarization mission	2 142
17.	Executive Direction and Management	Planning Officer/Integrated Operational Team	New York	Entebbe, Uganda	Abyei	To participate in a military capability study	2 238
18.	Executive Direction and Management	Peacekeeping Affairs Officer, Current Military Operations Service/Office of Military Affairs/Department of Peacekeeping Operations	New York	Entebbe, Uganda	Assosa, Ethiopia	Office of Military Affairs/Surge Support Team/Joint Border Verification and Monitoring Mechanism	12 332
19.	Executive Direction and Management	Planning Officer/Integrated Operational Team	New York	Entebbe, Uganda	Abyei	Participate in Military Capability Study	9 959
20.	Executive Direction and Management	Military Planning Service Team Leader Africa II	New York	Entebbe, Uganda	Assosa, Ethiopia	Office of Military Affairs/Surge Support Team/Joint Border Verification and Monitoring Mechanism	9 448
21.	Executive Direction and Management	Police Liaison Officer	New York	Entebbe, Uganda	Abyei	Police participation in review of the UNISFA mandate	1 953
22.	Executive Direction and Management	Military Liaison Officer	New York	Entebbe, Uganda	Abyei	Mandate review and visit to UNOSAT and Eurosat representatives	13 554
23.	Executive Direction and Management	Military Liaison Officer	New York	Entebbe, Uganda	Abyei	Mandate review and visit to UNOSAT and Eurosat representatives	10 849
24.	Executive Direction and Management	Assessment Officer	New York	Entebbe, Uganda	Abyei	To participate in military capability study	4 560
25.	Executive Direction and Management	Board of Inquiry member	New York	Entebbe, Uganda	Abyei	To participate in Board of Inquiry review of the incident of 4 May	6 922
26.	Executive Direction and Management	Security Coordination Officer	New York	Entebbe, Uganda	Abyei	To participate in military capability study	1 035
27.	Executive Direction and Management	Commander, Force Generation Service, Office of Military Affairs	New York	Entebbe, Uganda	Abyei	To participate in military capability study	10 376

	Category (Executive Direction and Management, Security and Governance Support)	*Functional title*	*Origin*	*Destination 1*	*Destination 2*	*Purpose*	*Travel costs (United States dollars)*
	Executive Direction and Management					Air tickets	18 283
	Subtotal for Executive Direction and Management						**203 466**
1.	Security and Governance	Principal Officer	Abyei	New York	N/A	Meeting of civilian chief of staff in the Department of Peacekeeping Operations	9 060
2.	Security and Governance	Principal Officer	Entebbe	Khartoum	N/A	Meeting with heads of mission in Khartoum	521
3.	Security and Governance	Principal Officer	Entebbe	New York	N/A	To accompany Head of Mission for Security Council briefing, troop-contributing countries conference and Department of Safety and Security induction training at United Nations Headquarters	8 126
4.	Security and Governance	Principal Officer	Entebbe	New York	N/A	Security Council briefing; troop-contributing countries conference	10 824
5.	Security and Governance	Staff Officer	Entebbe	Addis Ababa	N/A	To escort sick soldier	1 117
	Security and Governance	N/A	N/A	N/A	N/A	Air tickets	230
	Subtotal for Security and Governance						**29 878**
1.	Support	Chief, Mission Support	Entebbe, Uganda	New York	N/A	Session of the Advisory Committee on Administrative and Budgetary Questions	7 328
2.	Support	Chief, Communications and Information Technology Section (Individual Contractor)	Entebbe, Uganda	Assosa, Ethiopia	N/A	Mission start-up	983
3.	Support	Communications Assistant	Entebbe, Uganda	Assosa, Ethiopia	N/A	Mission start-up	983
4.	Support	Chief, Communications and Information Technology Section	Entebbe, Uganda	Addis Ababa	N/A	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	1 239

	Category (Executive Direction and Management, Security and Governance Support)	*Functional title*	*Origin*	*Destination 1*	*Destination 2*	*Purpose*	*Travel costs (United States dollars)*
5.	Support	Movement Control Assistant	Entebbe, Uganda	Addis Ababa	N/A	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	1 258
6.	Support	Procurement Officer (Individual Contractor)	Entebbe, Uganda	Assosa, Ethiopia	Addis Ababa	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	1 011
7.	Support	Medical Officer	Entebbe, Uganda	Addis Ababa	N/A	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	1 288
8.	Support	Movement Control Assistant	Entebbe, Uganda	Addis Ababa		Movement control activities related to Assosa, Ethiopia	1 286
9.	Support	Chief Finance Officer	Entebbe, Uganda	Assosa, Ethiopia	Addis Ababa	Consultations	1 633
10.	Support	Chief, Mission Support	Entebbe, Uganda	New York	Entebbe, Uganda	Consultations	7 418
11.	Support	Engineer	Entebbe, Uganda	Assosa, Ethiopia	N/A	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	294
12.	Support	Chief, Administrative Services	Entebbe, Uganda	Assosa, Ethiopia	N/A	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	814
13.	Support	Procurement Individual Contractor	Entebbe, Uganda	Assosa, Ethiopia	Addis Ababa	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	1 739
14.	Support	Logistics Officer	Juba	Addis Ababa	N/A	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	726
15.	Support	Chief, Mission Support	Entebbe, Uganda	New York	N/A	Session of the Advisory Committee on Administrative and Budgetary Questions	9 992

	Category (Executive Direction and Management/Security and Governance/Support)	Functional title	Origin	Destination 1	Destination 2	Purpose	Travel costs (United States dollars)
16.	Support	Movement Control Assistant	Assosa, Ethiopia	Addis Ababa	N/A	Opening of temporary headquarters of the Joint Border Verification and Monitoring Mechanism	4 878
17.	Support	Logistics Assistant	Entebbe, Uganda	Brindisi, Italy	N/A	To attend Field Staff Union meeting	2 869
18.	Support	Chief Mission Support	Abyei	New York	N/A	Session of the Advisory Committee on Administrative and Budgetary Questions	8 630
19.	Support	Chief Budget Officer	Entebbe, Uganda	New York	N/A	Session of the Advisory Committee on Administrative and Budgetary Questions	8 304
20.	Support	Chief Procurement Officer	Entebbe, Uganda	Nairobi	N/A	Meeting with missions in the region	1 082
21.	Support	Contracts Management Assistant	Entebbe, Uganda	New York	N/A	Technical evaluation of bids	16 224
22.	Support	Fuel Officer	Entebbe, Uganda	New York	N/A	Technical evaluation of bids	16 224
23.	Support	Force Medical Officer	Entebbe, Uganda	Valencia, Spain	N/A	Workshop for chief medical officers and force medical officers	7 528
24.	Support	Chief Medical Officer	Entebbe, Uganda	Valencia, Spain	N/A	Workshop for chief medical officers and force medical officers	7 528
25.	Support	Chief Finance Officer	Entebbe, Uganda	Nairobi	N/A	Local committee on contracts advanced training in UNSOA	1 200
26.	Support	Chief, Movement Control Unit	Entebbe, Uganda	Mombasa, Kenya	N/A	Regional movement group meeting	1 148
27.	Support	Chief, Contracts Management Unit	Entebbe, Uganda	Brindisi, Italy	N/A	Contract management conference	5 603
28.	Support	Medical Officer	Entebbe, Uganda	Cairo	N/A	UN Cares regional workshop; training on HIV for facilitators operating in the Middle East and North Africa	2 535
29.	Support	Human Resources Assistant	Entebbe, Uganda	Valencia, Spain	N/A	Global Secretariat human resources meeting	5 963
30.	Support	Support Assistant	Entebbe, Uganda	New York		Rations conference	8 565
31.	Support	Incorrect journal entry (to be reversed)			N/A	Incorrect journal entry	6 409

	Category (Executive Direction and Management, Security and Governance Support)	*Functional title*	*Origin*	*Destination 1*	*Destination 2*	*Purpose*	*Travel costs (United States dollars)*
32.	Support	Administrative Assistant		UNISFA	N/A	Staff on temporary duty to UNISFA	6 709
33.	Support	Logistics assistant		UNISFA	N/A	Staff on temporary duty to UNISFA	15 776
34.	Support	Logistics Officer		UNISFA	N/A	Staff on temporary duty to UNISFA	8 112
35.	Support	Chief, Communications and Information Technology Section		UNISFA	N/A	Staff on temporary duty to UNISFA	6 531
36.	Support	Rations Officer	Entebbe, Uganda	Brindisi, Italy	N/A	Rations conference	1 480
37.	Support	Movement Control Assistant	Entebbe, Uganda	Brindisi	N/A	Conference	1 360
38.	Support	Engineering Assistant	Brindisi, Italy	Entebbe, Uganda	Abyei	Temporary duty	5 017
39.	Support	Police Planning Officer	Brindisi, Italy	Entebbe, Uganda	Abyei	Temporary duty	5 343
40.	Support	Movement Control Assistant	Port-au-Prince	Entebbe, Uganda	Abyei	Temporary duty	3 936
41.	Support	Logistics Officer	New York	Entebbe, Uganda	Abyei	Rations requirements by the mission	1 554
42.	Support	Chief Engineer	New York	Entebbe, Uganda	Abyei	Review mission's construction programme	1 505
43.	Support	Mission Manager, Police Division/Office of Rule of Law and Security Institutions/ Department of Peacekeeping Operations	New York	Entebbe, Uganda	Abyei	Police participation in review of the UNISFA mandate	1 339
44.	Support	Rations Officer, Department of Field Support/Logistics Support Division/Specialist Support Section/Rations Unit	New York	Entebbe, Uganda	Abyei	Rations requirements by the mission	17 011
45.	Support	Procurement Officer, Procurement Division	New York	Entebbe, Uganda	N/A	Participate in bidders conference for new police contract	754
46.	Support	Procurement Officer, Procurement Division	New York	Entebbe, Uganda	N/A	Participate in bidders conference for new police contract	7 595
47.	Support	Supply Officer	New York	Entebbe, Uganda	Abyei	Participate in bidders conference for new police contract	7 528
48.	Support	Logistics Support Division Officer	New York	Entebbe, Uganda	Abyei	Participate in bidders conference for new police contract	6 585

	Category (Executive Direction and Management /Security and Governance Support)	*Functional title*	*Origin*	*Destination 1*	*Destination 2*	*Purpose*	*Travel costs (United States dollars)*
49.	Support	Supply Officer	New York	Entebbe, Uganda	Abyei	Participate in bidders conference for new police contract	14 828
	Support					Consultation meetings	276
	Support					Independent contractor salary plus daily subsistence allowance (to be reversed)	38 509
	Support					Air tickets	39 705
	Support					Headquarters tickets official travel (special flight arrangement)	30 424
	Subtotal for Support						**364 556**
	Total						**597 900**

Annex IV

Quick-impact projects, 2013/14 and 2014/15

Number	*Proposed project*	*Estimated amount (United States dollars)*
Projects for 2013/14		
1	Supply and drilling of new borehole in Goli	47 454
2	Supply and drilling of new borehole in Um Harieth	47 454
3	Supply and Installation of steel elevated tank and fencing of the borehole in Goli	45 634
4	Supply and Installation of steel elevated tank and fencing of the borehole in Um Harieth	45 634
5	Provision of grinding mills in Minyan Anyiel, Mijak and Rumamer	31 913
6	Provision of grinding mills in Nynkuac, Mitrok and Doungop	31 913
	Total	**250 000**
Projects for 2014/15		
1	Provision of grinding mills at Mading Acheung, Wunruk and Marial Achak	31 920
2	Provision of grinding mills at Majak, Mabok and Luo	35 160
3	Provision of grinding mills at Abatok, Anthony and Agok	31 920
4	New drilling with six-inch polyvinyl chloride casing 150m deep and four troughs (6m long) in Al-Radiyah	30 000
5	Generator set 30 kVA, submersible pump 10 HP cable control and fencing (40m x 40m) in Al-Radiyah	30 000
6	10,000 litre steel overhead water tank 4m high steel tank and all external fittings in Al-Radiyah	35 000
7	New drilling with six-inch polyvinyl chloride casing 150m deep and four troughs (6m long) in Diffra	30 000
8	Generator set 30 kVA, submersible pump 10 HP cable control and fencing (40m x 40m) in Diffra	30 000
9	10,000 litre steel overhead water tank, 4m high steel tank and all external fittings in Diffra	35 000
10	New drilling with six-inch polyvinyl chloride casing 150m deep and four troughs (6m long) in Al-Samam	30 000
11	Generator set 30 kVA, submersible pump 10 HP cable control and fencing (40m x 40m) in Al-Samam	30 000
12	10,000 litre steel overhead water tank, 4m high steel tank and all external fittings in Al-Samam	35 000
13	Hand pump — complete cost includes new drilling in Um Khiir, Sohib and Fadullah village 1	39 000
14	Hand pump — complete cost includes new drilling in Malam and Fadullah village 2	27 000
15	Supply of school furniture and equipment at Miyomngok/Jualjok	50 000
	Total	**500 000**

United Nations A/68/782/Add.5

General Assembly

Distr.: General
2 May 2014

Original: English

Sixty-eighth session
Agenda item 156
Financing of the United Nations Interim Administration Mission in Kosovo

Budget performance for the period from 1 July 2012 to 30 June 2013 and proposed budget for the period from 1 July 2014 to 30 June 2015 of the United Nations Interim Administration Mission in Kosovo

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2012/13	$46,963,000
Expenditure for 2012/13	$44,710,200
Unencumbered balance for 2012/13	$2,252,800
Appropriation for 2013/14	$44,953,000
Projected expenditure for 2013/14[a]	$42,092,900
Estimated unencumbered balance for 2013/14[a]	$2,860,100
Proposal submitted by the Secretary-General for 2014/15	$42,768,100
Recommendation of the Advisory Committee for 2014/15	$42,971,600

[a] Estimates as at 28 February 2014.

14-31948 (E) 060514

Please recycle

I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraphs 25 and 29 below would entail an increase of $203,500 to the proposed budget for the United Nations Interim Administration Mission in Kosovo (UNMIK) for the period from 1 July 2014 to 30 June 2015 (A/68/701). The Advisory Committee has made recommendations and observations on specific issues, where appropriate, in the paragraphs below.**

2. During its consideration of the financing of UNMIK, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 22 April 2014. The documents reviewed and those used for background by the Committee are listed at the end of the present report. The Committee's detailed comments and recommendations on the findings of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2012 to 30 June 2013 and on cross-cutting issues related to peacekeeping operations can be found in its related reports (A/68/843 and A/68/782, respectively).

II. Budget performance for the period from 1 July 2012 to 30 June 2013

3. In its resolution 66/274, the General Assembly appropriated an amount of $46,963,000 gross ($43,195,500 net) for the maintenance of UNMIK for the period from 1 July 2012 to 30 June 2013. Expenditure for the period totalled $44,710,200 gross ($41,002,700 net). The resulting unencumbered balance of $2,252,800, in gross terms, represents 4.8 per cent of the total appropriation.

4. An analysis of variances is provided in section IV of the performance report for the period from 1 July 2012 to 30 June 2013 (A/68/578). The reduced requirements for international staff ($2,029,000) were attributable mainly to a higher than projected average vacancy rate of 17.9 per cent during the reporting period as compared with the anticipated average vacancy rate of 10 per cent. It is indicated that this state of affairs was due to higher than expected attrition, reassignments and separations, and to delays in recruitment (ibid., para. 32). The reduction was offset in part by additional requirements for operational costs in relation to the acquisition of critical technology equipment, in preparation for the implementation of the Umoja system ($1,081,600) (ibid., para. 41).

5. The comments of the Advisory Committee on the information presented in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2014 to 30 June 2015 (A/68/701) in the paragraphs below.

III. Information on performance for the current period

6. The Advisory Committee was informed that, as at 28 February 2014, a total of $2,936,441,000 had been assessed on Member States in respect of UNMIK since its inception. Payments received as at the same date amounted to $2,899,861,000,

leaving an outstanding balance of $36,580,000. **The Committee notes with concern that the cash position of the Mission was $10,200,000 as at 24 March 2014 (including $17 million borrowed from closed missions[1]), which does not cover the three-month operating cash reserve of $11,218,000 (representing a shortfall of $1,018,000). The Committee recalls that the General Assembly has consistently stressed that all Member States should fulfil their financial obligations as set out in the Charter of the United Nations on time, in full and without conditions.[2]**

7. With regard to death and disability compensation, as at 28 February 2014, $932,000 had been paid in respect of 24 claims since the inception of the Mission. There are no pending claims.

8. The Advisory Committee was provided with a table showing current and projected expenditure for the period, including reasons for variances. Expenditure for the period as at 28 February 2014 amounted to $27,164,200. Total expenditure at the end of the current financial period is estimated at $42,092,900 against an appropriation of $44,953,000, leaving a projected unencumbered balance of $2,860,100 (or 6.4 per cent). As was the case in the prior period, the Committee was informed that the estimated underexpenditure would be attributable mainly to the higher projected average vacancy rate for international staff of 10 per cent compared with the budgeted rate of 5 per cent. In addition, an estimated underexpenditure is attributable to the higher projected average vacancy rate of 9 per cent compared with the budgeted rate of 5 per cent for National Professional Officers and a projected average vacancy rate of 2 per cent compared with the budgeted rate of 1 per cent for national General Service staff.

9. The Advisory Committee was informed that, as at 28 February 2014, the incumbency for UNMIK was as follows:

Category	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military and police personnel			
Military observers	8	7	12.5
United Nations police	8	7	12.5
Civilian personnel			
International staff	132	113	14.4
National staff	214	208	2.8
National Professional Officers	19	19	–
National General Service	195	189	3.1
United Nations Volunteers	28	24	14.3

[a] Represents the highest authorized strength for the period.

[1] Includes $11 million borrowed from the United Nations Peace Forces and $6 million borrowed from the United Nations Mission in Haiti.

[2] See also General Assembly resolutions 54/249, 56/253, 62/236, 64/243, 65/293, 66/246 and 67/276.

IV. Proposed budget for the period from 1 July 2014 to 30 June 2015

A. Mandate and planned results

10. The mandate of UNMIK was established by the Security Council in its resolution 1244 (1999). The mandate, planned results, planning assumptions and mission support initiatives are explained in paragraphs 1 to 16 of the proposed budget (A/68/701). The Secretary-General indicates that the strategic objective of the Mission remains to strengthen and consolidate peace, security and stability in Kosovo and the region. He also indicates that UNMIK will pursue these priorities by contributing to the implementation of the agreements reached between Belgrade and Pristina, in particular the "First Agreement of Principles Governing the Normalization of Relations" concluded in April 2013 (ibid., para. 6). The Mission's facilitation role would be further enhanced through continued implementation of community confidence-building projects that aim, inter alia, to promote inter-municipal and inter-ethnic cooperation (ibid., para. 8).

11. In addition, the report indicates that following a comprehensive review of the Mission's concept of operations and personnel structure, the 2014/15 budget proposes the realignment and streamlining of the staffing structures of the Security Section and the Mission Support Division (ibid., para. 10).

12. Paragraphs 17 to 19 of the report provide information on partnerships and coordination with other international actors, such as the Organization for Security and Cooperation in Europe, the European Union Rule of Law Mission in Kosovo (EULEX) and the Kosovo Force (KFOR), which all continue to play roles under the overall framework of Security Council resolution 1244 (1999). In addition, UNMIK will continue to enhance its cooperation with the United Nations Kosovo Team as part of the integrated mission planning process, to maximize its capacity on the ground, implement joint strategies and increase the collective impact of United Nations activities in Kosovo (ibid., para. 18).

B. Resource requirements

13. The proposed budget for UNMIK for the period from 1 July 2014 to 30 June 2015 amounts to $42,768,100, representing a decrease of $2,184,900, or 4.9 per cent, in gross terms, compared with the appropriation of $44,953,000 for 2013/14. The Advisory Committee notes, by contrast, that compared with the projected expenditure, expected to be $42,092,900 for 2013/14 (see para. 8 above), the proposed resource requirements for 2014/15 would entail an increase of $675,200. The budget provides for the planned deployment of 8 military observers, 8 United Nations police officers, 116 international staff, 228 national staff and 27 United Nations Volunteers.

14. The main component of the decreased requirements for 2014/15 compared with the 2013/14 apportionment, is the international staff expenditure class ($2,814,300), attributable mainly to the proposed abolishment of 11 posts and the conversion of 6 international posts owing primarily to the elimination of the General Services Section and the restructuring of the Medical, Security and Communications and Information Technology Sections (ibid., para. 75). The reduction is offset in part

by increased requirements ($1,393,300) owing to the net addition of 3 National Professional Officer posts and 11 national General Service posts, as well as a less favourable euro exchange rate compared with the rate budgeted for the 2013/14 financial period (ibid., para. 76). A full analysis of variances is provided in section III of the budget.

1. Military and police personnel

Category	*Approved 2013/14*[a]	*Proposed 2014/15*	*Variance*
Military observers	8	8	–
United Nations police	8	8	–

[a] Represents the highest level of authorized/proposed strength.

15. The estimated requirements for military and police personnel for 2014/15 amount to $800,200, an increase of $86,800, or 12.2 per cent, compared with the appropriation for 2013/14.

2. Civilian personnel

Category	*Approved 2013/14*	*Proposed 2014/15*	*Variance*
International staff	132	116	(16)
National staff	214	228	14
National Officers	19	22	3
National General Service	195	206	11
United Nations Volunteers	28	27	(1)
Total	**374**	**371**	**(3)**

16. The estimated requirements for civilian personnel for 2014/15 amount to $33,986,100, a decrease of $1,528,700, or 4.3 per cent, compared with the appropriation for 2013/14. The cost estimates for civilian staff reflect the net reduction of 16 international staff, offset by the increased requirements resulting from the net addition of 3 National Professional Officer posts and 11 national General Service posts (ibid., paras. 75-76).

17. According to the Secretary-General's report, the cost estimates for civilian staff reflect vacancy rates that take into account actual rates during the 2012/13 period, experience during the 2013/14 period and proposed changes in the civilian staffing establishment (ibid., para. 66). In this connection, the rate for international staff has been increased from 5 per cent in 2013/14 to 10 per cent in 2014/15. The rate for National Professional Officers has been reduced from 5 per cent in 2013/14 to 1 per cent in 2014/15 given the full deployment of National Professional Officers as at 30 November 2013 (ibid.).

18. With regard to the elevated number of international vacancies, the Advisory Committee was informed, upon enquiry, that that state of affairs was due to several factors, including delays in recruitment, reassignments and higher than expected attrition and separations. Furthermore, the Committee was informed that posts which had been proposed for abolishment in the 2014/15 budget were deliberately

not filled. **The Advisory Committee believes that the Mission should undertake additional efforts to fill its vacant posts. In this connection, the Committee reiterates the request of the General Assembly that the Secretary-General ensure that vacant posts are filled expeditiously (General Assembly resolution 66/264, para. 21).**

19. A detailed description of the staffing changes proposed under each component is provided in paragraphs 21 to 62 of the proposed budget. As indicated in the table above, the proposed staffing level represents a net decrease of three posts. The decrease is a result of a net reduction in 2 international staff in executive direction and management (A/68/701, table 1), an increase of 2 international and 8 national posts as well as 1 United Nations Volunteers position under component 1: substantive (ibid., table 2) and a decrease of 16 international posts and 2 United Nations Volunteers, with an increase of 6 national posts under component 2: support (ibid., table 3). A detailed list of proposed changes to the civilian staffing structure is contained in the annex to the present report.

20. With regard to the increases in the substantive component, the Secretary-General proposes to establish an Office of the Senior Police Adviser as a means to separate the police and judicial functions of the Mission currently undertaken in the Rule of Law Liaison Office and the Office of the Special Representative of the Secretary-General (ibid., para. 30). Consequently, the staffing component for the proposed new office will comprise three international staff and three national staff redeployed from the Rule of Law Liaison Office and the Office of the Special Representative of the Secretary-General.

21. In the Mitrovica Office, the establishment of five national General Service posts is proposed in order to provide adequate support to the implementation process of the Belgrade-Pristina agreements, as well as to the stabilization and normalization efforts (ibid., para. 36). Upon enquiry, the Advisory Committee was informed that that proposal followed the expansion of international capacity through the approval of three Professional posts in 2013/14, in response to developments in the political process. In addition, the establishment of a position of United Nations Volunteers Project Officer is proposed to oversee the effective and efficient delivery of limited-term projects in the north of Kosovo (ibid., para. 37).

22. As to mission support, the report of the Secretary-General indicates that the staffing proposals include (a) the results of a review of the Mission's medical operations, including the transformation of the level I clinic in Pristina into a medical cell with no clinical role, resulting in the proposed abolishment of two international posts, two national General Service posts and two United Nations Volunteers positions, as well as the proposed reassignment and redeployment of two national General Service posts (ibid., para. 42); (b) the proposed creation of a new Risk Compliance and Monitoring Unit to strengthen internal controls and improve managerial accountability, comprising one newly established post at the P-4 level and one newly established post of National Professional Officer, as well as one redeployed national General Service post (ibid., para. 43); (c) refinements to the provision of information and technology services, including by leveraging the services of the Global Service Centre in Brindisi, Italy, resulting in the abolishment of four Field Service posts (ibid., para. 52); (d) the proposed elimination of the General Services Section, through the abolishment of 2 posts and the redeployment of 17 other posts to the Communications and Information Technology, Personnel

and Logistics Sections, as well as the Risk Compliance and Monitoring Unit (ibid., paras. 47-49), and (e) the streamlining of the Security Section, resulting in a net decrease in three international posts and an increase of four national General Service posts (ibid., paras. 57-61).

23. In addition, with regard to the Conduct and Discipline Unit, the Secretary-General proposes that one P-4 post of Conduct and Discipline Officer and one national General Service post be abolished, stating that the exercise of the Mission's conduct and discipline functions will be covered through a regional role to be exercised by the Global Service Centre (ibid., para. 62). In this connection, the Advisory Committee notes that the proposed resource requirements for the United Nations Logistics Base in Brindisi for 2014/15 include a related proposal for the establishment of a new post at the P-4 level in that location to cover broader conduct and discipline requirements of a global nature, such as prevention, outreach and training. Upon enquiry, the Committee was informed that, according to the Secretariat, the establishment of that post in Brindisi would allow for the coverage of conduct and discipline needs of the Logistics Base as well as those of UNMIK and would make possible the more efficient and effective discharge of those functions. The Secretary-General proposes that activities associated with the prevention of misconduct in the Mission and responding to allegations in that location would be carried out through cooperation between the UNMIK focal point and the proposed Conduct and Discipline Officer to be located in Brindisi (see also A/68/782/Add.8, para. 28).

24. **The Advisory Committee is not convinced of the rationale provided for the proposed abolishment of the Conduct and Discipline post at the P-4 level in UNMIK, in particular since this action would be coupled with a proposal to establish a separate post at the P-4 level in the United Nations Logistics Base for undertaking global conduct and discipline functions (see also A/68/782/Add.8, para. 28). In the view of the Committee, the Secretary-General has not provided adequate justification to support this proposal, including by demonstrating how case-handling and misconduct prevention functions for UNMIK could be handled effectively and in a timely manner from a non-Mission location. The Committee therefore recommends against the proposed abolishment of the post of Conduct and Discipline Officer at the P-4 level in UNMIK.**

25. **With the exception of the recommendation in paragraph 24, the Advisory Committee does not object to the staffing changes proposed by the Secretary-General.**

3. Operational costs

(United States dollars)

Apportioned 2013/14	*Proposed 2014/15*	*Variance*
8 724 800	7 981 800	(743 000)

26. The estimated operational requirements for 2014/15 amount to $7,981,800, a decrease of $743,000, or 8.5 per cent, compared with the appropriation for 2013/14.

27. The decrease is attributable mainly to lower requirements under:

(a) Facilities and infrastructure ($792,000), owing to decreased provisions for renovation services resulting from the discontinuation of requirements for winterization works and Kobe house replacements, petrol oil and lubricants, and additional prefabricated facilities;

(b) Official travel ($48,300), owing to a reduction of 20 per cent in the number of planned trips outside the Mission area offset in part by an increase in training-related travel;

(c) Medical ($66,200), mainly as a result of the transformation of the medical clinic in Pristina into a medical cell.

28. With regard to the Mission's proposed resource requirements for quick-impact projects, the Advisory Committee notes that a provision of $419,000 is made for the 2014/15 period to implement 24 projects, as compared with $425,000 for 20 projects approved for the 2013/14 period. The projects aim to facilitate inter-municipal and inter-ethnic cooperation, to assist in the provision of basic services in order to promote cooperation between communities and to improve economic or environmental conditions at the local level (ibid., paras. 70-71).

29. **Subject to an upward adjustment of the operational requirements arising from the Advisory Committee's recommendation concerning the Conduct and Discipline Officer at the P-4 level, contained in paragraph 24 above, the Committee recommends approval of the Secretary-General's proposal for operational costs.**

V. Conclusion

30. The actions to be taken by the General Assembly in connection with the financing of UNMIK for the period from 1 July 2012 to 30 June 2013 are indicated in section V of the performance report (A/68/578). **The Advisory Committee recommends that the unencumbered balance of $2,252,800 for the period from 1 July 2012 to June 2013, as well as other income and adjustments in the amount of $1,076,200, be credited to Member States.**

31. The actions to be taken by the General Assembly in connection with the financing of UNMIK for the 2014/15 period are indicated in section IV of the proposed budget (A/68/701). **The Advisory Committee recommends that the Assembly appropriate and assess the amount of $42,971,600 for the maintenance of the Mission for the 12-month period from 1 July 2014 to 30 June 2015.**

Documentation

- Budget performance of the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2012 to 30 June 2013 (A/68/578)
- Budget for the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2014 to 30 June 2015 (A/68/701)
- Report of the Secretary-General on the United Nations Interim Administration Mission in Kosovo (S/2012/818)
- Report of the Board of Auditors on United Nations peacekeeping operations for the 12-month period from 1 July 2012 to 30 June 2013 (A/68/5 (Vol. II), chap. II)
- Report of the Advisory Committee on Administrative and Budgetary Questions on cross-cutting issues related to United Nations peacekeeping operations (A/68/782)
- Report of the Advisory Committee on Administrative and Budgetary Questions on budget performance for the period from 1 July 2011 to 30 June 2012 and proposed budget for the period from 1 July 2013 to 30 June 2014 of the United Nations Interim Administration Mission in Kosovo (A/67/780/Add.11)
- General Assembly resolution 67/276 on the financing of the United Nations Interim Administration Mission in Kosovo
- Security Council resolution 1244 (1999)

Annex

Summary of proposed post changes for the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2014 to 30 June 2015

Office Section Unit	*Number*	*Level*	*Description*
Component 1: substantive			
Office of the Special Representative of the Secretary-General			
	- 1	P-5	Redeployment of a Senior Coordination Officer post to the Rule of Law Liaison Office
	- 1	P-4	Redeployment of a Legal Officer post to the Rule of Law Liaison Office
	- 1	P-3	Redeployment of a United Nations Police Adviser post to the Office of the Senior Police Adviser
	+ 1	P-3	Reassignment of a Forensic Anthropologist Officer post from the Rule of Law Liaison Office
	- 2		
Office of Community Support and Facilitation			
	+ 1	NGS	Establishment of a Programme Assistant post
	+ 1		
Office of the Senior Police Adviser			
	+ 1	P-5	Redeployment of a Senior Police Adviser post from the Rule of Law Liaison Office
	+ 1	P-3	Redeployment of a United Nations Police Adviser post from the Office of the Special Representative of the Secretary-General
	+ 1	FS	Redeployment of a Staff Assistant post from the Rule of Law Liaison Office
	+ 3	NGS	Redeployment of Administrative Assistant posts from the Rule of Law Liaison Office
	+ 6		
Rule of Law Liaison Office			
	+ 1	P-5	Redeployment of a Senior Coordination Officer post from the Rule of Law Liaison Office
	- 1	P-5	Redeployment of a Senior Police Adviser post to the Office of the Senior Police Adviser
	+ 1	P-4	Redeployment of a Legal Officer post from the Office of the Special Representative of the Secretary-General
	- 1	P-3	Reassignment of a Forensic Anthropologist Officer post to the Office of the Special Representative of the Secretary-General
	- 1	FS	Redeployment of a Staff Assistant post to the Office of the Senior Police Adviser

Office/Section/Unit	*Number*	*Level*	*Description*
	- 3	NGS	Redeployment of Administrative Assistant posts to the Office of the Senior Police Adviser
	- 4		
Office of the Spokesperson and Public Information			
	+ 1	NPO	Establishment of an Associate Public Information Officer post
	+ 1		
Mitrovica Office			
	+ 5	NGS	Establishment of Programme Assistant posts
	+ 1	UNV	Establishment of a Project Officer position
	+ 6		
United Nations Office in Belgrade			
	+ 1	NGS	Establishment of a Public Information Assistant post
	+ 1		
Component 2: support			
Office of the Chief of Mission Support			
	+ 1	P-4	Establishment of a Compliance and Monitoring Officer post
	+ 1	NPO	Establishment of an Associate Compliance and Monitoring Officer post
	+ 1	NGS	Redeployment of a Claims Assistant post from the General Services Section
	- 1	P-3	Abolishment of a Medical Officer post
	- 1	FS	Abolishment of a Nurse post
	- 1	NGS	Abolishment of a Team Assistant post
	- 1	NGS	Abolishment of an Ambulance Driver post
	- 1	NGS	Reassignment of an Ambulance Driver post to the Security Section
	–	NGS	Redeployment of a Nurse post from the Mitrovica Office to the Medical Services Office
	- 2	UNV	Abolishment of Nurse positions
	- 4		
Administrative Services			
	- 1	P-3	Abolishment of a Claims Officer post
	- 1	P-2	Redeployment of an Associate Information Management Officer post to the Communications and Information Technology Section
	- 1	FS	Abolishment of a Board of Inquiry Assistant post
	–	FS	Redeployment of a Travel Officer post from the General Services Section to the Personnel Section

Office Section Unit	*Number*	*Level*	*Description*
	–	FS	Redeployment of a General Services Assistant post from the General Services Section to the Personnel Section
	- 1	FS	Conversion of a Human Resources Assistant post to a national General Service post
	- 1	FS	Abolishment of a Claims Assistant post
	- 1	FS	Redeployment of a Property Control and Inventory Officer post to the Logistics Section
	- 1	NPO	Redeployment of an Associate Information Systems Officer post to the Logistics Section
	+ 1	NGS	Conversion of a Field Service post of Human Resources Assistant to a Travel Assistant post
	–	NGS	Redeployment of Mail Assistant posts from the General Services Section to the Personnel Section
	- 1	NGS	Redeployment of an Information Management Assistant post to the Communications and Information Technology Section
	- 1	NGS	Redeployment of a Claims Assistant post to the Risk Compliance and Monitoring Unit
	- 1	NGS	Redeployment of a Movement Control Assistant post to the Logistics Section
	- 4	NGS	Redeployment of Property Control and Inventory Assistant posts to the Logistics Section
	- 2	NGS	Redeployment of Receiving and Inspection Assistant posts to the Logistics Section
	- 1	NGS	Redeployment of a Property Disposal Assistant post to the Logistics Section
	- 16		
Technical Support Services			
	- 1	P-3	Conversion of an Engineer post to a national General Service post
	+ 1	P-2	Redeployment of an Associate Information Management Officer post from the General Services Section
	+ 1	FS	Redeployment of a Property Control and Inventory Officer from the General Services Section
	- 1	FS	Conversion of a Chief Transport Officer post to a National Professional Officer post
	- 1	FS	Conversion of an Information Systems Assistant post to a national General Service post
	- 1	FS	Abolishment of a Telecommunications Assistant post
	- 2	FS	Abolishment of Information System Assistant posts
	- 1	FS	Abolishment of a Telecommunications Technician post
	+ 1	NPO	Redeployment of an Associate Information Systems Officer post from the General Services Section
	+ 1	NPO	Conversion of a Chief Transport Officer post from a Field Service post

Office Section Unit	*Number*	*Level*	*Description*
	+ 1	NGS	Establishment of a Driver post
	+ 1	NGS	Redeployment of a Movement Control Assistant post from the General Services Section
	+ 4	NGS	Redeployment of Property Control and Inventory Assistant posts from the General Services Section
	+ 2	NGS	Redeployment of Receiving and Inspection Assistant posts from the General Services Section
	+ 1	NGS	Redeployment of a Property Disposal Assistant post from the General Services Section
	+ 1	NGS	Conversion of one post of Engineer at the P-3 level to a Facilities Management Assistant post
	+ 1	NGS	Conversion of an Information Systems Assistant post from a Field Service post
	+ 1	NGS	Redeployment of an Information Management Assistant post from the General Services Section
	+ 9		
Security Section			
	- 1	FS	Abolishment of a Security Officer post
	–	FS	Redeployment of a Security Officer post from the United Nations Office in Belgrade to the Mitrovica Office
	- 1	FS	Conversion of a Security Officer post to a national General Service post
	- 1	FS	Conversion of a Close Protection Officer post to a national General Service post
	+ 1	NGS	Establishment of a Security Officer post
	+ 1	NGS	Reassignment of an Ambulance Driver post from the Office of the Chief of Mission Support as a Close Protection Assistant post
	+ 1	NGS	Conversion of a Security Officer post from a Field Service post
	+ 1	NGS	Conversion of a Close Protection Officer post from a Field Service post
	+ 1		
Conduct and Discipline Unit			
	- 1	P-4	Abolishment of one post of Conduct and Discipline Officer at the P-4 level
	- 1	NGS	Abolishment of one national General Service post of Administrative Assistant
	- 2		
Total			
International	- 16		
National	+ 14		
United Nations Volunteers	- 1		

Abbreviations: FS, Field Service; NGS, national General Service; NPO, National Professional Officer; UNV, United Nations Volunteers.

United Nations A/68/782/Add.6

General Assembly

Distr.: General
7 May 2014

Original: English

Sixty-eighth session
Agenda item 159 (a)
Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force

Budget performance for the period from 1 July 2012 to 30 June 2013 and proposed budget for the period from 1 July 2014 to 30 June 2015 of the United Nations Disengagement Observer Force

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2012/13	$53,495,200
Expenditure for 2012/13	$53,490,700
Unencumbered balance for 2012/13	$4,500
Appropriation for 2013/14	$60,654,500
Projected expenditure for 2013/14[a]	$60,654,500
Estimated unencumbered balance for 2013/14[a]	–
Proposal submitted by the Secretary-General for 2014/15	$62,417,100
Recommendation of the Advisory Committee for 2014/15	$62,394,900

[a] Estimates as at 31 January 2014.

14-32385 (E) 090514

Please recycle

I. Introduction

1. **The recommendation of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 25 below would entail reductions of $22,200 to the proposed budget for the United Nations Disengagement Observer Force (UNDOF) for the period from 1 July 2014 to 30 June 2015 (see A/68/725). The Committee has made observations and recommendations, where appropriate, in the paragraphs below.**

2. During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 1 May 2014. The documents reviewed and those used for background by the Committee in its consideration of the financing of UNDOF are listed at the end of the present report. The detailed comments and recommendations of the Committee on the findings of the Board of Auditors on United Nations peacekeeping operations and on cross-cutting issues related to United Nations peacekeeping operations can be found in its related reports (see A/68/843 and A/68/782, respectively).

II. Budget performance report for the period from 1 July 2012 to 30 June 2013

3. The Advisory Committee recalls that the General Assembly, in its resolution 66/276, appropriated an amount of $45,992,000 gross ($44,929,300 net) for the maintenance of UNDOF for the period from 1 July 2012 to 30 June 2013. Subsequently, in view of the impact of the prevailing security situation in the Syrian Arab Republic on the operations of the Force, the Secretary-General set out projected revised requirements for the maintenance of UNDOF (A/67/857). Based on the related recommendations of the Committee, the Assembly, in its resolution 67/278, appropriated the additional amount of $7,503,200 gross, resulting in a total appropriation of $53,495,200 gross ($52,252,100 net) for the maintenance of the Force for the period from 1 July 2012 to 30 June 2013. The total expenditure for the period amounted to $53,490,700 gross ($52,258,800 net), which is $4,500 gross ($6,700 net) lower than the amount appropriated by the Assembly, corresponding to a budget implementation rate of nearly 100 per cent.

4. As shown in section III.A of the report of the Secretary-General on the budget performance of UNDOF for the period from 1 July 2012 to 30 June 2013 (A/68/596), the underexpenditure is the net result of reduced requirements of $248,900 under military personnel costs and $232,200 under civilian personnel costs offset, in part, by overexpenditure of $476,600 under operational costs (see paras. 5-7 below). A summary of the activities undertaken by UNDOF during the period to implement its mandate is contained in paragraphs 7 to 9 of the report of the Secretary-General, and the extent to which actual progress was made against the expected accomplishments for the period is contained in section II.E of the same report.

5. The report also contains an analysis of variances (see A/68/596, sect. IV). The reduced requirements for military contingents ($248,900) was attributable mainly to the rationalization of requirements for rations and reduced reimbursements to contributing Governments for troop costs owing to the vacancy rate of 5.5 per cent,

compared with the assumption of full deployment. The variance was partly offset by additional requirements for the emplacement of one contingent unit as a replacement for a repatriated unit (ibid., para. 31). Concerning civilian personnel, the unspent balance under general temporary assistance was attributable to the incumbency of two international temporary positions for two of the six months for which the positions were authorized ($99,500) (ibid., para. 32). In addition, the Committee was informed that unspent balances were attributable to the transfer of international personnel from the Bravo side to the Alpha side owing to the security situation and the resulting reduced requirements for danger pay.

6. Concerning operational costs, additional requirements under travel ($346,200) were attributable to the deployment of international staff on temporary duty assignment. The variance was partly offset by unspent balances for training-related travel owing to the security situation in the mission area (ibid., para. 34). Under facilities and infrastructure, the unspent balance ($2,593,300) was attributable mainly to: (a) the unavailability of local contractors to undertake planned construction projects and the fact that the sites for the projects were no longer safe to access; (b) reduced fuel consumption as a result of increased reliance on the national power grid and the relinquishment of two installations and two outposts owing to the security situation; and (c) reduced requirements for utilities for those same installations and outposts. The variance was partly offset by the acquisition of generators and related spare parts, materials to upgrade the security infrastructure of the Force and field defence supplies (ibid., para. 35). Under ground transportation, additional requirements ($1,284,700) were attributable mainly to the acquisition of vehicles (2 over-snow vehicles and 12 armoured buses) to transport personnel through hazardous zones in the mission area and troop movements in mountainous areas. The variance was partly offset by reduced fuel requirements owing to the lower number of trips between Camp Faouar and Damascus and the lower number of mobile patrols (ibid., para. 36). Additional requirements under information technology ($308,700) were attributable to the enhancement of videoteleconferencing facilities and the acquisition of software for the military information cell in the light of the prevailing security situation (ibid., para. 37). Additional requirements for other supplies, services and equipment ($1,129,000) were attributable mainly to: (a) the acquisition of nuclear, biological and chemical protection equipment; (b) losses on exchange rates; and (c) employment of additional contractors owing to the inability of national staff to travel to work regularly and to perform tasks previously undertaken by repatriated UNDOF personnel (ibid., para. 40).

7. The comments of the Advisory Committee on the information in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2014 to 30 June 2015 in the paragraphs below.

III. Information on performance for the current period

8. The Advisory Committee was informed that, as at 20 February 2014, a total of $1,809,347,000 had been assessed on Member States with respect to UNDOF since its inception. Payments received as at that date amounted to $1,764,334,000, leaving an outstanding balance of $45,013,000. As at 18 February 2014, the Force had cash

resources of $11,900,000; after allowing for a three-month operating cash reserve of $8,114,000, the balance in remaining cash amounted to $3,786,000.

9. The Advisory Committee was further informed that, as at 31 December 2013, the outstanding balance for contingent-owned equipment amounted to $542,000. In respect of death and disability compensation, as at 31 January 2014, $5,337,000 had been paid in respect of 176 claims since the inception of the Force. There are no pending claims.

10. The Advisory Committee was provided with a table showing current and projected expenditures for the period, including reasons for variances. Expenditure for the period as at 31 January 2014 amounted to $31,340,000 against an appropriation of $60,654,500. The Committee was informed that the Force projects full utilization of the approved appropriation for the 2012/13 financial period.

Temporary duty assignments

11. Under official travel, the Advisory Committee was informed that a projected overexpenditure for the current period of $199,000 (or 34.8 per cent) above the approved apportionment for the period was attributable to the additional requirements resulting from the deployment of staff on temporary duty assignment from other missions, pending the approval of international temporary positions proposed and subsequently approved in the 2013/14 budget. Upon enquiry, the Committee was informed that the cost of travel and daily subsistence allowances borne by UNDOF for the 26 separate temporary duty assignments amounted to $341,710 in 2013/14 (compared to $334,222 for 32 such assignments in 2012/13). The Committee notes that the salary costs for these assignments are, under the existing procedures, borne by the sending missions. The Committee comments further on the subject of temporary duty assignments in its latest report on observations and recommendations on cross-cutting issues related to peacekeeping operations (A/68/782).

Transfers of armoured vehicles from the United Nations Assistance Mission in Afghanistan

12. Under other supplies, services and equipment, the Advisory Committee was informed that additional requirements of $529,400 were attributable to higher actual freight, customs clearance and airlifting charges for the transfer of armoured vehicles from the United Nations Assistance Mission in Afghanistan to UNDOF. Upon enquiry, the Committee was informed that 15 armoured vehicles were transferred and were reflected in the Force's holdings of vehicles as at 30 June 2013. Concerning the costs charged to the receiving missions for the transfer of such assets, the Committee was informed that inter-mission transfers were made in accordance with Financial Rule 105.23 (c), whereby an asset declared surplus property can be transferred to another mission at no cost when a mission is at the active stage, the receiving mission being responsible for absorbing the freight and shipping costs of the transferred assets. The assets are subsequently disclosed in the asset register of the receiving mission. The Committee was informed that the valuation methodology developed under the International Public Sector Accounting Standards applies a standard associated cost percentage of 20 per cent for property, plant and equipment in addition to the purchase cost. The Committee comments further on the transfer of assets between missions in its latest report on observations

and recommendations on cross-cutting issues related to peacekeeping operations (A/68/782).

13. Concerning the incumbency of UNDOF military and civilian posts and positions, the Advisory Committee was provided, upon request, with the following information (as at 28 February 2014):

Category	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military contingents	1 250	1 243	0.6
International staff	46	37	19.6
National General Service staff	110	105	4.5
Temporary international positions	12	9	25

[a] Represents the highest authorized strength for the period.

IV. Proposed budget for the period from 1 July 2014 to 30 June 2015

A. Mandate and planned results

14. The mandate of UNDOF was established by the Security Council in its resolution 350 (1974). By its resolution 2131 (2013) of 18 December 2013, the Council decided to renew the mandate of UNDOF until 30 June 2014. In that connection, the Advisory Committee notes that the mission will continue to fulfil its mandate of maintaining the ceasefire between the Israeli and Syrian forces and supervising their disengagement across the area of separation. In his report on the budget of UNDOF for the period from 1 July 2014 to 30 June 2015, the Secretary-General indicates that the deterioration of the security situation in the Syrian Arab Republic has continued to have a significant effect on the UNDOF area of operations (A/68/725, para. 8). In order to ensure its ability to implement its mandate safely and securely, UNDOF will continue to shift the focus of its activities from mobile patrolling and inspection to static observation, situational analysis, reporting and daily liaison with the parties to prevent the escalation of the situation across the ceasefire line (ibid.).

15. Planning assumptions and mission support initiatives for the period from 1 July 2014 to 30 June 2015 are described in paragraphs 8 to 15 of the report of the Secretary-General. In the report it is stated that the Force will continue to apply mitigation measures in response to new threats in its operational environment and that it will continue to improve its self-defence capabilities and efforts to enhance the safety, security and freedom of movement of Force personnel. UNDOF plans to construct a new position to accommodate 40 personnel south of the area of separation. In addition, with enhanced mine-clearing and detection capacity, the Force will continue to remove mines, unexploded ordnance and improvised explosive devices that may endanger its personnel (ibid., paras. 9-10).

16. Concerning the mission support component, in the report it is stated that UNDOF intends to further enhance its alternate headquarters at Camp Ziouani on the Alpha side in order to ensure the Force's business continuity (ibid., para. 11).

The continued closure of the airport in Damascus and the inaccessibility of the Latakia seaport oblige UNDOF to continue to use temporary ports of entry and departure in Beirut and Tel Aviv for troop rotations, routine travel and the import of goods and materials (ibid., para. 12). The Secretary-General proposes that the 12 temporary international positions approved in the 2013/14 period be retained (see para. 28 below).

17. In paragraphs 16-18 of his report, the Secretary-General provides details concerning cooperation with other missions in the region, including the United Nations Truce Supervision Organization (UNTSO), the United Nations Interim Force in Lebanon (UNIFIL) and the United Nations Peacekeeping Force in Cyprus (UNFICYP). In particular, it is indicated that UNDOF will continue to provide the necessary support to the UNTSO military observers under its operational control and to the UNTSO liaison office in Damascus. At the same time, UNDOF will continue to rely on the shared support from UNIFIL for some of its logistical arrangements, as well as on the UNIFIL Regional Conduct and Discipline Team and on the regional information and communications technology services provided to UNDOF by UNIFIL.

B. Resource requirements

18. The proposed budget for UNDOF for the period from 1 July 2014 to 30 June 2015 amounts to $62,417,100 gross ($60,930,600 net), representing an increase of $1,762,600, or 2.9 per cent, in gross terms, compared to the appropriation of $60,654,500 gross for the 2013/14 financial period. The financial resource requirements are provided in section II of the report of the Secretary-General on the proposed budget (A/68/725). In the UNDOF budget, provisions are made for the deployment of 1,284 military personnel, 58 international staff (including 12 staff against general temporary assistance positions) and 110 national staff.

19. A full analysis of variances is provided in section III of the report of the Secretary-General on the proposed budget. Higher resource requirements for 2014/15 are attributable mainly to:

(a) Under military contingents ($1,183,700), the deployment of an additional 34 military contingent personnel and a mechanized company equipped with armoured vehicles and the deployment of additional armoured personnel carriers capable of countering improvised explosive devices. In addition, the variance reflects the application of a 3 per cent delayed deployment factor compared to 5 per cent applied in the 2013/14 period. The variance is partly offset by the exclusion of a provision for freight costs for deployment and repatriation of contingent-owned equipment (ibid., para. 37);

(b) Under international staff ($1,175,500), the increase in the percentage of common staff costs applied to net salaries in the 2014/15 period, and the application of a 5 per cent vacancy factor in 2014/15 compared with the 10.9 per cent rate applied in the 2013/14 period, based on recent incumbency patterns (ibid., para. 38);

(c) Under General temporary assistance ($318,600), the increase in the percentage of common staff costs applied to net salaries in the 2014/15 period, and the application of a vacancy factor of 5 per cent in 2014/15 compared with the

10 per cent rate applied in the 2013/14 period, owing to recent recruitment patterns (ibid, para. 39);

(d) Under ground transportation ($378,300), the deployment of additional military contingents and the increased utilization of armoured vehicles for personnel movements, resulting in an increase in fuel consumption, as well as the rental of vehicles to support troop rotations and logistics activities in Beirut (ibid., para. 43).

20. Lower resource requirements for 2014/15 are attributable mainly to:

(a) Under facilities and infrastructure ($918,600), the completion of the acquisition of accommodation equipment and construction projects for the deployment of additional military contingents (ibid., para. 42);

(b) Under other supplies, services and equipment ($778,800), the completed acquisition of personal protection gear for additional contingent personnel and the exclusion of the training requirements for new contingent personnel deployed in 2013/14. This variance is partly offset by increased requirements for customs clearance services on the Alpha and Bravo sides owing to a change in the port of delivery as a result of the security situation (ibid., para. 48).

1. Military personnel

Category	*Approved 2013/14*	*Proposed 2014/15*
Military contingent personnel	1 250	1 284

21. The requested resources for military personnel for the period from 1 July 2014 to 30 June 2015 amount to $32,460,800, an increase of $1,183,700, or 3.8 per cent, compared to the apportionment for the 2013/14 financial period. The increase is attributable to the mandated increase in authorized strength as described in paragraph 19 (a) above.

22. **The Advisory Committee recommends that the resources proposed for military personnel be approved.**

2. Civilian personnel

Category	*Approved 2013/14*[a]	*Proposed 2014/15*[a]
International staff	46	46
National General Service staff	110	110
General temporary assistance	–	–
International staff	12	12

[a] Represents the highest authorized/proposed strength.

23. The estimated requirement for civilian personnel for the period from 1 July 2014 to 30 June 2015 amounts to $16,769,500, reflecting an increase of $1,579,800, or 10.4 per cent, in comparison with the apportionment for the 2013/14 period. The reasons for the increased requirements under civilian personnel for 2014/15 are set out in paragraphs 19 (b) and (c) above.

24. The cost estimates for civilian staff reflect vacancy rates of 5 per cent for international staff, 6 per cent for national General Service staff and 5 per cent for international temporary positions. In his report, the Secretary-General indicates that the proposed vacancy rates for international staff and international temporary staff is based on the average vacancy rate of 5.1 per cent for international staff for the period from July to December 2013 and the current status of recruitment for international temporary staff. The proposed vacancy rate for national staff is based on the average vacancy rate for the period from July to December 2013 and the current status of recruitment of vacant national posts (A/68/725, para. 30).

25. Concerning the resource requirements in respect of national staff overtime payments, the Advisory Committee was provided, upon request, with the approved amounts for the financial period from 2011/12 to 2013/14 along with actual expenditures, as well as the cost estimates for 2014/15, reflected in the table below. The Committee notes that the approved resources have been consistently underspent in the previous and current periods. The Committee questions, therefore, whether the amounts requested for 2014/15 are fully justified. **The Committee recommends that the resources requested for national staff overtime be reduced by $22,200 to $30,000.**

(Thousands of United States dollars, rounded)

	2011/12		*2012/13*		*2013/14*		*2014/15*
	Approved	*Expenditure*	*Approved*	*Expenditure*	*Approved*	*Expenditure as at 31 Jan. 2014*[a]	*Estimated*
Overtime	48.2	52.2	50.2	28.0	52.2	6.1	52.2

[a] The amount of expenditures of $6,100 as at 31 January 2014 is related to the lower number of personnel movements resulting from the security situation. In addition, the expenditure of $28,000 recorded in the 2012/13 period were mainly related to the preparatory work for the International Public Sector Accounting Standards and Umoja.

Recommendation on posts

26. The Advisory Committee notes that there is no net change to the proposed civilian staffing requirements for the Force in 2014/15.

Reassignments/redeployments

27. In paragraph 14 of his report, the Secretary-General indicates that, in order to streamline service delivery on both sides of the area of separation and to adapt to changes in business processes, additional adjustments will be made to the Mission Support Division. In particular, the process of improving supply-chain management will be managed by the Chief of Integrated Support Services, who will also supervise the activities of the General Services Section and the Administrative Officers. In addition, the Geographical Information Services Section will be transferred from the Integrated Support Services to the Regional Information and Communications Technology Services. The related redeployments and reassignments are set out in table 3 of the Secretary-General's report.

Temporary positions

28. In the proposed budget for 2014/15 it is proposed that the additional 12 temporary international staff positions[1] put forward in the original and revised budget submissions for the 2013/14 period and subsequently approved by the General Assembly in its resolutions 67/278 and 68/260 be retained (ibid., para. 13). During its consideration of the budget proposal for 2014/15, the Committee was provided with explanations, upon enquiry, justifying the continuation of those positions in the current period.

29. **Subject to its recommendation in paragraph 25 above, the Advisory Committee recommends that the staffing changes and the resources proposed by the Secretary-General for civilian personnel in UNDOF be approved.**

3. Operational costs

(Thousands of United States dollars)

	Approved 2013/14	*Proposed 2014/15*	*Variance*
Operational costs	14 187.7	13 186.8	(1 009.7)

30. The estimated requirements for operational costs during the period from 1 July 2014 to 30 June 2015 amount to $13,186,800, representing a decrease of $1,009,700, or 7.1 per cent, compared to the apportionment for the 2013/14 financial period. The decreases are attributable mainly to decreases in facilities and infrastructure and other supplies, services and equipment, partly offset by increased requirements for ground transportation (see paras. 19 and 20 above).

Ground transportation

31. The Advisory Committee recalls the comments it made in previous reports concerning UNDOF holdings of vehicles, including its request for justification of proposed holdings in excess of the standard ratios mandated by United Nations Headquarters (see A/66/718/Add.10, para. 35, and A/67/780/Add.1, para. 38). The Committee was informed during its review of the proposed budget for 2014/15 of UNDOF that the standard ratios of users to vehicles are generaliy below the standard ratios set out in the Standard Cost and Ratio Manual promulgated by Headquarters. The Committee was also informed, upon enquiry, that no additional acquisition or replacement of vehicles is foreseen for the 2014/15 period. In addition, the Committee notes that there was a reduction in the number of light passenger vehicles held in 2013/14, by 43 vehicles, and that a further reduction was planned for 2014/15, by 16 vehicles. **The Committee notes that the holdings are now in general alignment with the standard ratios.**

[1] Senior Adviser to the Force Commander (P-5), 1 Liaison and Coordination Officer (P-4), 1 Chief Security Officer (P-4), 1 Security Information Analyst (P-3), 1 Administrative Officer (P-3), 1 Regional Security Assistant (Field Service), 1 Security Assistant (Field Service), 1 Security Officer, Investigations and Training (Field Service), 1 Finance Assistant (Field Service), 1 Human Resources Assistant (Field Service), 1 Movement Control and Shipping Officer (Field Service) and 1 Transport Assistant (Field Service).

Computer holdings

32. In its report on the Force's proposed budget for the 2013/14 period, the Advisory Committee noted that UNDOF was, at that time, undertaking a review of information technology holdings based on its operational requirements (A/67/780/Add.1, para. 39). The Committee was informed that the projected holdings of computers (desktop, laptop and netbook computers) in the 2013/14 period amounted to 480 devices, including 185 devices reserved for "other purposes".[2] In its latest review of the budget proposal for 2014/15, the Committee was provided with supplementary information that indicated that the projected holdings for the present period would amount to 468 devices, including 252 devices reserved for other purposes. The ratio of computers assigned to United Nations personnel was in compliance with the updated standard ratios set out in the most recent Standard Cost and Ratio Manual (one device per personnel member). Upon request, the Committee was also informed that 214 devices will be replaced in the course of 2014/15. The Committee notes that UNDOF has indicated that it will continue to review the situation during the 2014/15 period with a view to reducing its computer holdings (see A/68/725, sect. V). The Committee comments further on the requirements for computing devices in its latest report on observations and recommendations concerning cross-cutting issues related to peacekeeping operations (see A/68/782, sect. II.F).

33. **The Advisory Committee recommends that the proposals of the Secretary-General on operational costs be approved.** The Committee comments further on the subject of operational costs, including equipment ratios, in its latest report on observations and recommendations concerning cross-cutting issues in peacekeeping operations (A/68/782).

4. Other matters

Efficiency gains

34. In his report, the Secretary-General states that efficiency gains in the amount of $14,200 will be achieved in the 2014/15 period owing to the installation of solar water heating systems in three positions, which will reduce electricity consumption (ibid., para. 15). The Committee notes however, that details concerning the initial capital investment of these systems is not included in the report, nor is there evidence of the completion of an overall cost-benefit analysis, which could provide a broader rationale for this particular efficiency measure and its possible subsequent roll-out in other positions and/or other missions. **The Committee recommends that the General Assembly request the Secretary-General to seek more comprehensive information concerning reported efficiency gains, including the initial capital investment and the overall costs and benefits accruing to missions as a result of the implementation of these measures.** The Committee comments further on the subject of efficiency measures in its latest report on observations and recommendations concerning cross-cutting issues related to peacekeeping operations (A/68/782).

[2] These include training, telephone billing, providing Internet connectivity to contingents, programming servers, radios and other equipment, CarLog and as spares.

V. Conclusion

35. The actions to be taken by the General Assembly in connection with the financing of UNDOF for the period from 1 July 2012 to 30 June 2013 are indicated in paragraph 41 of the performance report (A/68/596). **The Advisory Committee recommends that the unencumbered balance of $4,500 for the period from 1 July 2012 to 30 June 2013, as well as other income and adjustments in the amount of $663,700, for the period ended 30 June 2013, be credited to Member States.**

36. The actions to be taken by the General Assembly in connection with the financing of UNDOF for the period from 1 July 2014 to 30 June 2015 are indicated in paragraph 49 of the proposed budget (A/68/725). **The Advisory Committee recommends that the Assembly appropriate an amount of $62,394,900 for the maintenance of UNDOF for the 12-month period from 1 July 2014 to 30 June 2015, should the Security Council decide to extend the mandate of the mission beyond 30 June 2014.**

Documentation

- Budget performance of the United Nations Disengagement Observer Force for the period from 1 July 2012 to 30 June 2013 (A/68/596)
- Budget for the United Nations Disengagement Observer Force for the period from 1 July 2014 to 30 June 2015 (A/68/725)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance for the period from 1 July 2011 to 30 June 2012 and proposed budget for the period from 1 July 2013 to 30 June 2014 of the United Nations Disengagement Observer Force (A/67/780/Add. 1)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the revised budget for the United Nations Disengagement Observer Force for the period from 1 July 2013 to 30 June 2014 (A/68/617)
- Financial report and audited financial statements for the 12-month period from 1 July 2012 to 30 June 2013 and report of the Board of Auditors, Volume II, United Nations peacekeeping operations (A/68/5 (Vol. II))
- Report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2013 (A/68/843)
- Security Council resolution 2131 (2013)
- General Assembly resolutions 67/278 and 68/260 on the financing of the United Nations Disengagement Observer Force

United Nations A/68/782/Add.7*

General Assembly

Distr.: General
28 April 2014

Original: English

Sixty-eighth session
Agenda item 151
Financing of the United Nations Peacekeeping Force in Cyprus

Budget performance for the period from 1 July 2012 to 30 June 2013 and proposed budget for the period from 1 July 2014 to 30 June 2015 of the United Nations Peacekeeping Force in Cyprus

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2012/13	$54,576,000
Expenditure for 2012/13	$54,093,200
Unencumbered balance for 2012/13	$482,800
Appropriation for 2013/14	$55,376,000
Projected expenditure for 2013/14[a]	$55,376,000
Estimated underexpenditure for 2013/14[a]	$0
Proposal submitted by the Secretary-General for 2014/15	$56,124,600
Recommendation of the Advisory Committee for 2014/15	$56,124,600

[a] Estimates as at 28 February 2014.

* Reissued for technical reasons on 6 May 2014.

14-31398* (E) 060514

Please recycle

I. Introduction

1. **The Advisory Committee on Administrative and Budgetary Questions recommends approval of the Secretary-General's proposals for the United Nations Peacekeeping Force in Cyprus (UNFICYP) for the period from 1 July 2014 to 30 June 2015 and has made observations, where appropriate, in the paragraphs below.**

2. During its consideration of the financing of UNFICYP, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 28 April 2014. The documents reviewed and those used for background by the Committee are listed at the end of the present report. The Committee's detailed comments and recommendations on the findings of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2012 to 30 June 2013 and on cross-cutting issues related to peacekeeping operations can be found in its forthcoming related reports (A/68/843 and A/68/782, respectively).

II. Budget performance for the period from 1 July 2012 to 30 June 2013

3. By its resolution 66/268, the General Assembly appropriated an amount of $54,576,000 gross ($52,532,500 net) for the maintenance of UNFICYP for the period from 1 July 2012 to 30 June 2013, inclusive of voluntary contributions totalling $1,530,200. An amount of $32,251,867 gross ($30,194,285 net) has been assessed on Member States. Expenditure for the period totalled $54,093,200 gross ($51,866,500 net). The resulting unencumbered balance of $482,800 gross ($666,000 net) represents, in gross terms, 0.9 per cent of the total appropriation. Underexpenditure under military contingents and United Nations police and operational costs was offset in part by additional requirements related to civilian personnel and preparations for the implementation of the enterprise resource planning system, Umoja, for which no provision had been made. A detailed analysis of variances is provided in section IV of the performance report (A/68/584).

4. Underexpenditure was incurred, inter alia, in respect of:

(a) Military contingents ($488,300, or 2.4 per cent), owing primarily to the lower actual costs for the rotation of contingent personnel through the use of commercial and charter flights and the lack of incidents involving death or injury during the reporting period. The variance was offset in part by additional requirements for standard troop cost reimbursement in connection with the approval of a supplementary payment to troop-contributing Governments, pursuant to General Assembly resolution 67/261;

(b) United Nations police ($171,300, or 6.3 per cent), owing primarily to the higher actual vacancy rate of 4.3 per cent compared with the delayed deployment factor of 2 per cent applied in the budget, resulting in reduced requirements for mission subsistence allowance and rotation costs, as a result of the advance processing of air travel. The variance was also attributable to the lack of incidents involving death or injury during the reporting period;

(c) Official travel ($183,400, or 45.8 per cent), owing to the management decision to reduce the number of training-related and non-training-related travel in order to reprioritize existing resources to cover additional requirements related to the preparation for the implementation of Umoja, for which no provision had been made;

(d) Facilities and infrastructure ($353,100, or 3.9 per cent), resulting primarily from the acquisition of fewer items of equipment, supplies and services in order to reprioritize existing resources to cover additional requirements in connection with preparations for the implementation of Umoja and lower costs for maintenance services as a result of the difference between the actual average exchange rate of €0.775 to the United States dollar against the budgeted rate of €0.733 to the dollar. The underexpenditure was partially offset by additional requirements for utilities, such as supplemental power generation and repairs at the Vasiliko power plant and greater water consumption at two locations;

(e) Other supplies, services and equipment ($187,700, or 33.8 per cent), resulting primarily from the management decision to reprioritize existing resources to cover additional requirements for the implementation of Umoja.

5. The above-mentioned underexpenditure was offset in part by additional requirements under:

(a) National staff ($415,600, or 5.4 per cent), owing primarily to the separation of five staff members from the Organization during the period, as well as increased requirements for dependency allowance for national General Service staff;

(b) Information technology ($565,700, or 99.0 per cent), resulting primarily from the acquisition of equipment and spare parts and supplies for the upgrading of the information technology infrastructure in order to support the implementation of Umoja, for which no provision had been made.

6. The comments of the Advisory Committee on the information presented in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2014 to 30 June 2015.

III. Financial position and information on performance for the current period

7. The Advisory Committee was informed that, as at 17 March 2014, a total of $505,378,000 had been assessed on Member States in respect of UNFICYP since its inception. Payments received as at the same date amounted to $481,383,000, leaving an outstanding balance of $23,995,000. The Committee was also informed that, as at 31 December 2013, $3,958,000 was owed for troops and $1,041,000 was owed for contingent-owned equipment. As at 17 March 2014, taking into account a three-month operating reserve of $10,551,000 (excluding reimbursements for troop-contributing countries), the Force had available cash in the amount of $13,800,000. After the operating reserve, the remaining cash amounted to $3,249,000.

8. With regard to death and disability compensation, as at 28 February 2014, $1,645,000 had been paid in respect of 286 claims since the inception of the Force. There are no pending claims.

9. The Advisory Committee was informed that, as at 31 March 2014, the UNFICYP post incumbency, which reflects the full incumbency of both National Professional Officer posts and the over-incumbency rate of 8.1 per cent for military contingent personnel, which is related to a short overlap in the rotation of troops, was as follows:

Category	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military contingent personnel	860	930	(8.1)
United Nations police	69	66	4.3
International staff	38	37	2.6
National Professional Officer	2	2	–
National General Service	110	107	2.7

[a] Represents the highest authorized strength for the period.

10. The Advisory Committee was provided with a table showing current and projected expenditure for the period from 1 July 2013 to 30 June 2014. Expenditure for the period as at 28 February 2014 amounted to $38,929,100 gross. At the end of the current financial period, estimated total expenditure would amount to $55,376,000 against the appropriation of $55,376,000, leaving a projected unencumbered balance of zero.

IV. Proposed budget for the period from 1 July 2014 to 30 June 2015

A. Mandate and planned results

11. The mandate of UNFICYP was established by the Security Council in its resolution 186 (1964). The most recent extension of the mandate, to 31 July 2014, was authorized by the Council in its resolution 2135 (2014).

12. The planning assumptions and mission support initiatives for the 2014/15 period are described in paragraphs 6 to 12 of the proposed budget (A/68/700). As indicated in paragraphs 6 and 7 of that report, during the budget period UNFICYP will continue to focus on creating conditions conducive to the achievement of a comprehensive settlement of the Cyprus problem and will assist the Special Representative of the Secretary-General/Chief of Mission, as the principal adviser and deputy to the Special Adviser to the Secretary-General on Cyprus, in her efforts to support full-fledged negotiations between the Greek Cypriot and Turkish Cypriot leaders. The Force will also continue to designate substantive staff and police officers to facilitate and support the good offices of the Special Adviser, as required. At the time of the present review, the position of the Special Adviser to the Secretary-General on Cyprus is vacant and the Special Representative of the Secretary-General/Chief of Mission has been fulfilling that role as needed.

13. During its consideration of the Secretary-General's proposals, the Advisory Committee was informed that, as a result of the Force's efforts and the cooperation of the opposing forces, the military situation in the 180-km-long buffer zone had

remained generally calm during the period under review. Some violations, while not posing a direct threat to the stability of the zone, created the potential for increased tension at a time when the parties had resumed settlement talks. At the same time, while the greater number of applications for use of the buffer zone for civilian activities was a welcome reflection of the Force's contribution to enhanced security, there had been an increase in the number and extent of unauthorized civilian activities in the buffer zone, involving, on occasion, aggressive behaviour, including towards UNFICYP personnel.

14. The Advisory Committee was further informed that UNFICYP, as the primary facilitator on the island, would continue to play a key role in support of the negotiations between the Greek Cypriot and Turkish Cypriot leaders, who, after nearly a two-year hiatus in negotiations, signed a joint declaration on 11 February 2014 outlining the future of Cyprus. As a result, six meetings were held between the two parties, with other meetings scheduled during the year.

15. Regarding mission support, the Secretary-General indicates in paragraph 23 of the budget document that, as part of its efforts to streamline and optimize support to the military, United Nations police and substantive components of the Force, the Mission Support Division undertook a further review of its staffing structure and determined that the functions of the Procurement Assistant post (Field Service) could be performed by a national incumbent. As a result, it is proposed that the Procurement Assistant post be converted from the Field Service to the national General Service category (see para. 22 below for the Committee's recommendation on this proposal). A proposed staffing table for 2014/15 is provided in the summary of the report. A number of mission support and efficiency initiatives underpinning the operations of the support component are outlined in paragraphs 8 to 11 of the report, while the measures envisaged to implement the observations and recommendations of legislative bodies and relevant internal policy decisions are described in paragraph 12.

B. Resource requirements

16. The proposed budget for UNFICYP for the period from 1 July 2014 to 30 June 2015, which provides for the deployment of 860 military contingent personnel, 69 United Nations police officers, 37 international staff and 113 national staff, amounts to $56,124,600 gross, representing an increase of $748,600, or 1.4 per cent in gross terms, over the appropriation of $55,376,000 for 2013/14. The proposed increase reflects mainly additional requirements for civilian personnel and operational costs, partly offset by reduced requirements for military personnel. Detailed information on the financial resources requested and an analysis of variances is provided in sections II and III of the proposed budget (A/68/700).

1. Military and police personnel

Category	*Approved 2013/14*	*Proposed 2014/15*[a]	*Variance*
Military contingents	860	860	–
United Nations police	69	69	–

[a] Vacancy factors of 1 and 3 per cent have been applied to the cost estimates for military contingents and United Nations police, respectively.

17. The proposed budget for military and police personnel for the period from 1 July 2014 to 30 June 2015 amounts to $23,058,200, a decrease of $753,300, or 3.2 per cent, compared with the apportionment of $23,811,500 for 2013/14. The decrease is attributable mainly to the exclusion of the provision for supplemental payments to troop-contributing countries, approved for the 2013/14 period, and lower costs for rations and bottled water in connection with implementation of the new systems contract effective as from April 2013. This reduction was partially offset by the unfavourable effect of the exchange rates between the euro and the dollar.

18. It is proposed that seven United Nations police officers be redeployed from component 1 (political and civil affairs) to component 3 (United Nations police), reflecting the need to strengthen the task of dedicated monitoring of the crossing points that had been opened in prior periods (ibid., para. 18). **The Advisory Committee has no objection to the redeployment proposed by the Secretary-General.**

2. Civilian personnel

Category	*Approved 2013/14*	*Proposed 2014/15*	*Variance*
International staff	38	37	(1)
National staff	112	113	1

19. The proposed budget for civilian personnel for the period from 1 July 2014 to 30 June 2015 amounts to $15,603,100, an increase of $755,500, or 5.1 per cent, over the apportionment for 2013/14. The vacancy factors applied to the cost estimates for civilian personnel are as follows: 2 per cent for international staff, 5 per cent for national General Service staff and zero per cent for National Professional Officers, as compared with 3 per cent, 5 per cent and 25 per cent, respectively, for the preceding period.

20. The additional requirements for international staff ($125,700, or 1.9 per cent) are attributable primarily to the revision of international salary scales effective 1 January 2014 and the application of the above-mentioned 2 per cent vacancy factor, as compared with the 3 per cent factor applied in respect of the 2013/14 budget. For national staff, the increase of $629,800, or 7.8 per cent, is due mainly to the proposed conversion of the Procurement Assistant post from the Field Service to the national General Service category, in addition to the unfavourable effect of the exchange rates between the euro and the dollar (see para. 37 below for the Committee's recommendation on this proposal).

Recommendations on posts

Conversion

21. Under component 4, support, the Secretary-General is proposing the nationalization of the Procurement Assistant (Field Service) post. As a result of the review of its international staffing structure and to continue to ensure greater use of national staff in peacekeeping operations, the Force determined that the functions of the post could be performed by a national incumbent. As a result, it is proposed that

the Procurement Assistant post be converted from the Field Service to the national General Service category.

22. **In view of the foregoing justification, the Advisory Committee recommends approval of the conversion of the Procurement Assistant post from the Field Service to the national General Service category.**

3. Operational costs

(United States dollars)

Apportionment 2013/14	*Proposed 2014/15*	*Variance*
16 716 900	17 463 300	746 400

23. Operational costs for the period from 1 July 2014 to 30 June 2015 are estimated at $17,463,300, reflecting an increase of $746,400, or 4.5 per cent, compared with the apportionment for 2013/14.

Official travel

24. The estimated requirements for official travel for the 2014/15 period amount to $276,000, a decrease of $63,200 (18.6 per cent) compared with the apportionment for the 2013/14 period. The decrease is attributable primarily to the implementation of the train-the-trainer policy, which is partially offset by the allocation of indirect costs for the support of Umoja in the field.

Facilities and infrastructure

25. The estimated requirements for facilities and infrastructure for the 2014/15 period amount to $8,884,400, a decrease of $134,500 (1.5 per cent) compared with the apportionment for the 2013/14 period. The decrease is attributable primarily to lower contractual costs for catering, cleaning and grounds maintenance services, partially offset by the cost of replacement of obsolete accommodation equipment that is no longer in compliance with health and safety standards, the refurbishment of 10 observation towers that have been closed since 2005/06, the cost of electrical system upgrades at Camps Stefanik and San Martin, and construction work to improve safety in the buffer zone.

26. Upon enquiry, the Advisory Committee was informed that as at 15 April 2014, $69,000 had been spent for minimal maintenance and repair of the 10 observation towers and that those towers had proved extremely useful in pursuance of the mandate, as they enabled UNFICYP personnel to observe opposing forces from static locations as part of routine patrols. Additional refurbishment of the towers is planned for the 2014/15 budget period in the amount of $50,000.

Ground transportation

27. The estimated requirements for ground transportation for the 2014/15 period amount to $2,889,000, an increase of $122,600 (4.4 per cent) as compared with the apportionment for the 2013/14 period. The increase is attributable primarily to higher costs for the rental of vehicles, repairs and maintenance, and petrol, oil and lubricants, partially offset by decreased requirements for insurance liability and spare parts.

28. The Advisory Committee was informed, upon enquiry, that UNFICYP had received 67 United Nations-owned light passenger vehicles, transferred from the United Nations Integrated Mission in Timor-Leste (UNMIT), in addition to 9 specialized vehicles. Those vehicles are serviced and maintained through an external contract with a local vehicle workshop facility, since UNFICYP does not have the facilities or the manpower to repair and maintain vehicles owned by the United Nations.

29. Upon further enquiry, the Advisory Committee was informed that during the 2014/15 period, UNFICYP proposed to rent 105 vehicles at a total cost of $1,054,046. Under the terms of the contract, rental costs would include third-party insurance coverage, maintenance and replacement vehicles, if required, and exclude fuel (see also A/67/780/Add.8, para. 32).

30. In response to a related enquiry about the possibility of undertaking a comprehensive comparison of the cost of acquiring versus renting vehicles, the Advisory Committee was informed that the Force will have a baseline for a comparison by the end of the 2013/14 period, which would take into account the 76 vehicles transferred from UNMIT.

31. According to the Secretary-General, a major obstacle to acquiring vehicles from the United Nations Logistics Base at Brindisi, Italy, is the limited availability of right-hand-drive vehicles. In addition, he is aware that there might be certain operational advantages to renting, such as the immediate replacement of a damaged vehicle. **The Advisory Committee is of the view, however, that the acquisition of vehicles could potentially yield cost savings, with or without the operation of a dedicated vehicle workshop facility. In view of the fact that the Force has been in existence since 1964, the Committee recommends that the General Assembly request the Secretary-General to provide a cost-benefit analysis comparing the acquisition against the rental of vehicles, taking into account the useful life of the vehicles, both with and without the operation of a vehicle workshop facility, under the following two options: (a) with United Nations staff members, in which case the estimate should include long-term pension costs and liabilities for after-service health insurance, in addition to salary and other entitlements; and (b) with outsourced labour.**

Air transportation

32. The estimated requirements for air transportation for the 2014/15 period amount to $2,631,500, an increase of $280,700 (11.9 per cent) over the apportionment for 2013/14. According to the Secretary-General, the increase is attributable primarily to the updated provisions of the letter-of-assist arrangements between the United Nations and a troop-contributing country for three helicopters.

Communications

33. The estimated requirements for communications for 2014/15 amount to $802,200, an increase of $278,500 (53.2 per cent) over the apportionment for 2013/14. The Secretary-General indicates that the increase is attributable mainly to: (a) the allocation of indirect costs for the support of Umoja and other information technology systems in the field (a detailed explanation will be provided in the Committee's report on cross-cutting issues relating to United Nations peacekeeping

operations (A/68/782); and (b) the replacement of communications equipment that is damaged, obsolete or has exceeded its economic lifespan (A/68/700, para. 40).

Information technology

34. The estimated requirements for information technology for the period 2014/15 amount to $1,035,400, an increase of $322,300 (45.2 per cent) over the apportionment for 2013/14. The Secretary-General indicates that the increase is attributable mainly to: (a) the allocation of indirect costs for the support of Umoja and other information technology systems in the field (see also comments and observations in A/68/782); and (b) the replacement of equipment that is damaged, obsolete or has exceeded its economic lifespan, particularly in order to ensure the maintenance of the standards required to support the Umoja and Inspira systems (ibid., para. 41).

35. Upon enquiry, the Advisory Committee was informed that the projected holdings of information technology equipment, in particular, desktop computers, would decrease from 359 (current holdings in 2013/14 period) to 300 (estimated as at 30 June 2015). The number of printers, on the other hand, is projected to increase from 68 to 98. In total, the information technology equipment holdings are projected to decrease from 504 items to 474, or a reduction of 6 per cent.

Fluctuation in the exchange rate between the dollar and the euro

36. Upon enquiry, the Advisory Committee was informed that the percentage of the proposed 2014/15 budget that is based on the euro is approximately 54 per cent, or approximately $30 million, of the proposed budget of $56.1 million. The unfavourable effect of the United Nations operational exchange rate of €0.725 to the dollar applied for the 2014/15 period, compared with the rate of €0.770 applied in the 2013/14 budget, resulted in additional requirements amounting to $894,800 ($142,400 for United Nations police, $629,800 for national staff and $122,600 for ground transportation).

37. **The Advisory Committee recommends that information on the impact of the most recent exchange rates be provided to the General Assembly at the time of its consideration of the budget proposals.**

4. Other matters

38. The Secretary-General lists a number of efficiency initiatives, totalling $398,300, that have been taken into account in the preparation of the cost estimates for the 2014/15 period, namely, improved planning and transport arrangements for military contingent personnel and the replacement of 60 obsolete desktop computers with virtual desktop infrastructure devices (ibid., para. 25). **The Advisory Committee commends UNFICYP for its efforts to achieve efficiencies and looks forward to receiving information on the actual efficiency gains realized in the relevant performance report.**

39. The Advisory Committee notes that for the 2014/15 period, budgeted voluntary contributions in kind would amount to $1,068,300 from the Government of Cyprus, compared with $1,228,300 for 2013/14. In addition, the proposed budget for UNFICYP for 2014/15 includes non-budgeted contributions estimated at $1,226,900 (ibid., para. 24). As indicated by the Secretary-General, that amount, included under the provisions of the status-of-forces agreement, is inclusive of the market value, as estimated by UNFICYP, of the cost of United Nations observation posts and office

and accommodation facilities provided by the Government of Cyprus to the Force at no cost for military contingents and United Nations police, including the UNFICYP headquarters complex. **The Committee notes with appreciation the continued voluntary contributions.**

V. Conclusion

40. The actions to be taken by the General Assembly in connection with the financing of UNFICYP for the period from 1 July 2012 to 30 June 2013 are set out in paragraph 26 of the performance report (A/68/584). **The Advisory Committee recommends that the unencumbered balance of $482,800, as well as other income and adjustments in the amount of $682,200, be credited to Member States.**

41. The actions to be taken by the General Assembly in connection with the financing of UNFICYP for the period from 1 July 2014 to 30 June 2015 are set out in paragraph 42 of the proposed budget (A/68/700). **The Advisory Committee recommends that the Assembly appropriate an amount of $56,124,600 for the maintenance of the Force for the 12-month period from 1 July 2014 to 30 June 2015, including $24,416,067 to be funded through voluntary contributions from the Government of Cyprus ($17,916,067) and the Government of Greece ($6.5 million), and assess an amount of $2,642,377 for the maintenance of the Force for the period from 1 to 31 July 2014. Should the Security Council decide to extend the mandate of the Force beyond 31 July 2014, the Committee recommends that the Assembly assess an amount of $29,066,156 for the period from 1 August 2014 to 30 June 2015.**

Documentation

- Budget performance of the United Nations Peacekeeping Force in Cyprus for the period from 1 July 2012 to 30 June 2013 (A/68/584)
- Budget for the United Nations Peacekeeping Force in Cyprus for the period from 1 July 2014 to 30 June 2015 (A/68/700)
- Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2013 (A/68/5 (Vol. II))
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance report for the period from 1 July 2011 to 30 June 2012 and proposed budget for the period from 1 July 2013 to 30 June 2014 of the United Nations Peacekeeping Force in Cyprus (A/67/780/Add.8 and Corr.1)
- General Assembly resolutions 66/268 and 67/272 on the financing of the United Nations Peacekeeping Force in Cyprus
- Security Council resolution 2135 (2014).